

COMPTON UNIFIED SCHOOL DISTRICT
Division of Business and Administrative Services
Fiscal Services Department



Adopted Budget 2010-11

June 22, 2010



**High Functioning Systems: Ensuring Fiscal Solvency
via a Balanced Budget**

ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Compton USD Administrative Office

Date: June 17, 18, & 21, 2010

Place: Compton USD Education Center

Date: June 22, 2010

Time: _____

Adoption Date: June 22, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

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Fund 01

General Fund

**COMPTON UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET**

GENERAL FUND

EXECUTIVE SUMMARY

Introduction

The adopted budget and two interim financial reports are routinely required by the California Department of Education each year. Districts must submit each Board-approved budget for approval to the County Office of Education on or before July 1. The County subsequently submits the approved budget to the state.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency. The ADOPTED Budget reflects on the Governor's May Revision budget.

The Budget is a projection of the fund financial status through year-end, June 30, 2011. A multi-year projection is also required to determine if the District will be financially solvent for the current year and two subsequent years.

**COMPTON UNIFIED SCHOOL DISTRICT
ADOPTED BUDGET
2010/11-2012/13 BUDGET ASSUMPTIONS
GENERAL FUND**

FACTORS	2010-11	2011-12	2012-13
UNRESTRICTED GENERAL FUND REVENUES			
(Average Daily Attendance)			
Estimated District P-2 ADA	24,016.00	23,810.00	23,795.00
Projected Decline in ADA based on DecisionInSite	(163)	(207)	(14)
Decline in ADA Dollars	(\$816,236)	(\$1,058,395)	(\$73,297)
REVENUE LIMIT FACTOR			
Estimated Revenue Limit ADA	24,979.06	24,324.70	24,100.04
Statutory COLA	-0.39%	2.10%	2.40%
Deficit Factor	18.355%	18.355%	18.355%
Deficit in Revenue Limit ADA Dollars	(\$29,282,900)	(\$29,114,774)	(\$29,536,766)
Additional Revenue Limit Deficit Reduction - 3.85%	(\$6,142,150)	(\$6,106,885)	(\$6,195,399)
Base Revenue Limit Per ADA	\$6,379.26	\$6,513.26	\$6,669.26
Deficit Revenue Limit (Funded)	\$5,208.35	\$5,317.75	\$5,445.12
Additional Revenue Limit Deficit of 3.85%	\$5,007.58	\$5,113.02	\$5,235.49
LOTTERY INCOME			
Unrestricted	\$111/ADA	\$111/ADA	\$111/ADA
Restricted for Inst. Materials	\$14.50/ADA	\$14.50/ADA	\$14.50/ADA
Total Lottery Per ADA	\$125.50/ADA	\$125.50/ADA	\$125.50/ADA
RESTRICTED GENERAL FUND REVENUES			
Special Education and Categorical Programs			
Special Ed COLA (on state and local share only)	-0.38%	2.10%	2.40%
Categorical COLA - Tier 1 Programs	Various	2.10%	2.40%
Categorical COLA - Tier II and III Programs	-0.38%	2.10%	2.40%
Special Education Mandate Settlement: One-time Unrestricted Funding	\$4.51/ADA	0	0
Interest Rate (School Rate)	3.70%	4.00%	4.40%
Certificated and Classified Salaries			
Negotiation Settlements	Open	Open	Open
Salary Increase Step/Column	2.10%	2.10%	2.10%
Fringe Benefit Rates			
STRS	8.250%	8.250%	8.250%
PERS	10.20%	12.107%	14.207%
Medicare	1.450%	1.450%	1.450%
OASDI	6.200%	6.200%	6.200%
State Unemployment	0.72%	0.72%	0.72%
Workers Compensation	3.75%	3.75%	3.75%
PERS Reduction	2.82%	0.913%	1.187%
Maximum Health Cost			
4-5 hrs daily	\$4,704	\$4,704	\$4,704
6-7 hrs daily	\$7,055	\$7,055	\$7,055
8 hrs daily	\$9,407	\$9,407	\$9,407
Maximum Dental, Vision and Life Insurance Cost per Employee (Annually)	\$1,606	\$1,606	\$1,606
Other Expenses Per Enrollment 4000-6000	As Projected	As Projected	As Projected

Assumption is based on LACOE Bulletin # 348, Dated June 2, 2010.

See next page for bulletin attachment.

**LOS ANGELES COUNTY OFFICE OF EDUCATION
Division of Business Advisory Services**

**2010-11 BUDGET ASSUMPTION GUIDELINES
PROJECTIONS FOR FISCAL YEARS 2009-10 THROUGH 2012-13**

Assumptions must be submitted to support data for the 2010-11 Budget and two subsequent years. The guidelines indicated below are provided to assist you with projections for fiscal years 2009-10, 2010-11, 2011-12, and 2012-13.

REVENUE LIMITS	2009-10	2010-11	2011-12	2012-13
Statutory COLA	4.25%	-0.39%	2.10%	2.40%
Revenue Limit Deficit	18.355%	18.355%	18.355%	18.355%
Net Funded COLA ¹	-7.64%	-0.39%	2.10% ²	2.40% ²
Additional Reduction	\$252.99/ADA	-3.85%	-3.85%	-3.85%
		(applied to undeficitated revenue limit)	(applied to undeficitated revenue limit)	(applied to undeficitated revenue limit)
SPECIAL EDUCATION AND CATEGORICAL PROGRAMS	2009-10	2010-11	2011-12	2012-13
Special Ed COLA (on state and local share only)	0.00%	-0.38%	2.10%	2.40% ²
Categorical COLA – Tier I Programs	0.00%	Various	2.10%	2.40% ²
Categorical COLA – Tier II and III Programs	-4.46%	-0.38%	2.10%	2.40% ²
Special Education Mandate Settlement: One-time Unrestricted Funding ³	\$4.51/ADA	\$4.51/ADA	-0-	-0-
LOTTERY REVENUE⁴	2009-10	2010-11	2011-12	2012-13
Unrestricted	\$110.00/DA	\$111.00/ADA	\$111.00/ADA	\$111.00/ADA
Restricted for Instructional Materials	<u>14.50/ADA</u>	<u>14.50/ADA</u>	<u>14.50/ADA</u>	<u>14.50/ADA</u>
Total Lottery Revenue	\$125.50/ADA	\$125.50/ADA	\$125.50/ADA	\$125.50/ADA
OTHER FACTORS	2009-10	2010-11	2011-12	2012-13
Interest Rate for 10-year Treasuries	3.70%	4.00%	4.40%	4.60%
California Consumer Price Index (CPI)	0.80%	2.00%	2.40%	2.70%
Other Expenses (4000s – 6000s)	2008-09+CPI	2009-10+CPI	2009-10+CPI	2009-10+CPI

¹ The NET Funded COLA is the change in the funded revenue limit from the prior year.

² Please note that there is no assurance that out-year COLAs will be funded.

³ Based on the 1999-2000 P-2 K-12 district ADA. The \$4.51 ADA continues through 2010-11.

⁴ Lottery funding is based on actual ADA (e.g., excluding excused absences), multiplied by a statewide excused absence adjustment rate of 1.04446. The ADA used for Adult Education, ROC/P, and a portion of Community Day School will be the 2007-08 ADA, through 2012-13.

**COMPTON UNIFIED SCHOOL DISTRICT
ADOPTED BUDGET 2010-11**

DecisionInsite Enrollment Projection with 95.25% ADA Ratio Beginning in 2010-11.

Compton Unified School District
Downloaded from website.

Compton Unified School District (Cmptn10Mod)

Grade	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	2195	2267	2172	2246	2281	2311	2335	2349	2328	2309	2288	2266	2244	2223
1	2439	2367	2503	2273	2438	2479	2515	2542	2557	2535	2512	2488	2464	2441
2	2417	2403	2271	2308	2174	2336	2379	2415	2493	2509	2486	2462	2438	2415
3	2398	2318	2371	2148	2244	2111	2268	2311	2378	2455	2469	2445	2422	2398
4	2389	2317	2240	2255	2081	2174	2049	2207	2281	2349	2422	2435	2412	2389
5	2527	2283	2278	2124	2190	2016	2112	2000	2180	2254	2319	2391	2404	2381
6	2323	2302	2087	2016	1961	2016	1848	1926	1820	2000	2068	2130	2194	2206
7	2431	2273	2244	1958	1937	1886	1944	1780	1892	1791	1967	2034	2096	2158
8	2319	2341	2232	2118	1887	1866	1818	1875	1749	1858	1758	1930	1995	2055
9	2220	1984	2062	1765	1843	1627	1625	1580	1628	1520	1611	1517	1667	1722
10	1847	1941	1855	1788	1586	1657	1465	1465	1502	1548	1443	1530	1439	1583
11	1595	1577	1710	1524	1533	1363	1422	1260	1364	1399	1440	1342	1423	1339
12	1206	1391	1424	1493	1364	1372	1217	1272	1195	1295	1328	1366	1271	1349
Subtotals:	28306	27764	27449	26016	25519	25214	24997	24932	25367	25322	26111	26336	26469	26659
Pct Chg:		-1.9%	-1.1%	-5.2%	-1.9%	-1.2%	-0.9%	-0.1%	1.5%	1.8%	1.1%	0.9%	0.5%	0.7%
SDC:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals:	28306	27764	27449	26016	25519	25214	24997	24932	25367	25322	26111	26336	26469	26659
Capacity:	52122	52122	52122	52122	44230	44230	44230	44230	44230	44230	44230	44230	44230	44230
Open Seats:	23316	24358	24673	26106	18711	19016	19233	19243	18863	18408	18119	17894	17761	17571

Actual P/2 ADA **24179**

Ratio 0.9475 0.9525 0.9525 0.9525

District Operated Proj. P/2	24,016	23,810	23,795
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Difference 163 207 14 384 Total Drop in 3 yrs.

2010/2011 ADOPTED BUDGET

GENERAL FUND UNRESTRICTED

The General Fund is the general operating fund of the district. It is used for all financial resources except those required to be accounted for in another fund. The General fund is used to account for the day-to-day operations of the district.

REVENUE LIMIT (8010-8090) per LACOE Revenue Limit Calculation Sheet

Revenue Limit is the prime component of every school district's budget. For K-12 schools, funding is based on ADA (Average Daily Attendance) that is generated between the first day of school through the last day of the Second Principal (P-2) period of apportionment.

The Average Daily Attendance (ADA) funding or "Revenue Limit" is reported in both the restricted and unrestricted revenues of the district because certain ADA, such as for student in Special Education, are earned by the ADA generated in restricted programs.

The Compton Unified School District is currently considered a declining enrollment district. As such the Revenue Limit funding is based on the prior year 09/10 P-2 Average Daily attendance.

Student Attendance is estimated to generate \$123,132,451 of which \$5,885,040 is restricted. The balance which is unrestricted equates to \$117,247,411 or 95.2%.

For our multi-year projection, we used the following assumptions:

- Year 2010/11 - Decrease of 163 *ADA, COLA <39%> and a 18.355% deficit plus additional 3.85% Revenue Limit reductions.
- Year 2011/12 - Decrease of 207 *ADA, COLA 2.1%, and a 18.355% deficit plus additional 3.85% Revenue Limit reductions.
- Year 2012/13 - Decrease of 14 *ADA, COLA 2.4%, and a 18.355% deficit plus additional 3.85% Revenue Limit reductions.

*ADA projections are based on DecisionInsite's enrollment projections @ 95.25 ratio.

STATE REVENUE (8300-8599)

Other State Revenue includes K-3 Class Size Reduction, State Lottery and Tier III Flexibility Programs. The total estimated budget is \$30,974,006.

- Year 2010/11- Reflects State Apportionment of \$1,203,465 for Core Academic, California High School Exit Exam; Pupil Promotion and Retention and Low STAR Score program; Class Size Reduction budgeted at \$9,838,206, and \$1,067 per pupil. State Lottery budgeted at \$2,820,399, and \$111 per ADA on projected annual of 25,409 (with 1.04446 factor applied). Tier III Flexibility Program reflects a <38%> COLA an 85% of 2009/10 current award.

2010/2011 ADOPTED BUDGET

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STATE REVENUE (8300-8599) Continued

- Year 2011/12- Tier III Flexibility Programs were budgeted. State Lottery was decreased by \$18,870 (170 x \$111 per ADA) due to anticipated decline in enrollment.
- Year 2012/13- Tier III Flexibility Programs were budgeted. State Lottery was decreased by \$23,865 (625 x \$111 per ADA) due to anticipated decline in enrollment.

LOCAL REVENUE (8600-8799)

Local Revenue consists of projected interest earnings at 2009/10 level of \$3,000,000 (down by \$2,000,000) and other miscellaneous revenues. The projection for Local Revenue is \$4,509,272.

- Year 2010/11-Reflects anticipated interest income at the rate of 3.70%.
- Year 2011/12-Budgeted \$8,703,967: \$4,603,967 (Interest 4.00%) and \$4,100,000 Redevelopment fund
- Year 2012/13-Budgeted \$4,714,462 (Interest 4.4%)

OTHER FINANCING SOURCES (8910-8999)

- Year 2010/11- General Fund contributions for Special Education \$14,162,067; for regular Home to School Transportation, \$1,653,287; Special Education Transportation of \$860,181; and Routine Maintenance of \$7,276,243, K-3 CSR of \$21,060,025, Continuation Ed. of \$262,565 for a total of \$45,274,368.
- Year 2011/12-Reflects decrease in encroachment of \$1,491,499.
- Year 2012/13-Reflects increase in encroachment of \$593,348.

EXPENDITURES

CERTIFICATED (1000-1999)

The budget reflects a review of FTEs (Full Time Equivalent) computed based on projected enrollment (by DecisionInsite).

The teacher-pupil ratio used in the budget includes:

25:1	Class Size Reduction for K-3	20:1	QEIA
34:1	Grades 4-8	20:1	Special Ed and Resource Spec.
34:1	Grades 9-12		

- Year 2010/11- Reflects reduction in workforce, budgeted is \$77,638.890 in Unrestricted salaries with 2.1% step and column.
- Year 2011/12-Budgeted is \$66,503,330 with reduction in workforce and a 2.1% step and column.
- Year 2012/13-Budgeted is \$67,719,900 with 2.1% step and column.

CLASSIFIED (2000-2999)

- Year 2010/11-Reflects reduction in workforce, salaries budgeted at \$23,643,013 and a step and column of 2.1%.
- Year 2011/12-Reflects salaries and a step and column of 2.1% at \$23,844,038.
- Year 2012/13-Reflects salaries and a step and column of 2.1% at \$23,930,011.

BENEFITS (3000-3999)

The District pays medical at the following capped rates (see chart below) plus dental and life insurance rates at \$1,606 for employees:

<u>Category</u>	<u>Full Time (8 hours)</u>	<u>Part Time (6 hours)</u>	<u>Part Time (4 hours)</u>
Single	\$3,317	\$2,487	\$1,655
2 Party	\$6,634	\$4,975	\$3,317
Family	\$9,407	\$7,055	\$4,703

- Year 2010/11-Reflects projected benefit expenses of \$27,222,515 with a 2.1% step and column.
- Year 2011/12-Reflects benefit expenses with a 2.1% step and column at \$26,238,424.
- Year 2012/13-Reflects benefit expenses with a 2.1% step and column at \$26,037,792.

BOOKS & SUPPLIES (4000-4999)

- Year 2010/11-Supplies were budgeted at \$5,722,446 and 5% reduction in departmental budgets.
- Year 2011/12-Budgeted at \$5,236,324 with reductions in accounts.
- Year 2012/13-Budgeted at \$5,377,705 with reductions in accounts.

SERVICES & OTHER OPERATING EXPENDITURES (5000-5999)

- Year 2010/11-Budgeted at \$16,754,354 with a 5% reduction in departmental budgets.
- Year 2011/12-Budgeted at \$15,255,290 with reductions in accounts.
- Year 2012/13-Budgeted at \$15,667,183 with reductions in accounts.

CAPITAL OUTLAY (6000-6999)

- Year 2010/11-No capital expenses budgeted
- Year 2011/12-No change.
- Year 2012/13-No change.

OTHER OUT GO (7100-7299, 7400-7499)

- Year 2010/11- Long Term Debt payments budgeted at \$2,770,985: Education Center - Principal \$420,000 and Interest \$409,068; \$25 Million Capital Projects - Principal \$835,000 and Interest \$1,106,917.
- Year 2011/12-Budgeted at \$2,837,489 for COP payments.
- Year 2012/13-Budgeted at \$2,914,101 for COP payments.

INDIRECT COST (7310-7350)

- Year 2010/11-Indirect cost rate of 8.94% from Restricted to Unrestricted General Fund is budgeted at \$2,990,859 and from other funds at \$703,982
- Year 2011/12-Budgeted at \$3,783,517
- Year 2012/13-Budgeted at \$3,885,672

INTERFUND TRANSFERS OUTGO (7610-7619)

- Year 2010/11-Apportionment Contributions to Adult Education (Fund 11) \$3,645,175
Deferred Maintenance (Fund 14) \$900,000.
- Year 2011/12-Budgeted at \$5,587,802.
- Year 2012/13-Budgeted at \$5,738,673

Analysis of Unrestricted Ending Fund Balance

The District 2009/10 projected unrestricted ending fund balance is \$16,650,056. This balance has certain funding designations stated below:

<u>Designations</u>	
Revolving Cash	\$ 150,000
Stores	\$ 718,891
Economic Uncertainty 3%	\$ 7,524,652
Reserve for Special Ed Encroachment, Trans.,etc.	\$ 8,256,513
Total	<u>\$16,650,056</u>

2010/11 ADOPTED BUDGET

GENERAL FUND RESTRICTED

The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency.

Restricted funds are recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. Any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

REVENUE LIMIT (8010-8090) per LACOE Revenue Limit Calculation Sheet (Share belonging to Special Ed, Continuation and Community Day)

- Year 2010/11-Decrease of 163 *ADA, COLA <.39%>, and a 18.355% deficit plus additional 3.85% reduction.
- Year 2011/12-Decrease of 207 *ADA, COLA 2.1%, and a 18.355% deficit plus additional 3.85% reduction.
- Year 2012/13-Decrease of 614 *ADA, COLA 2.4%, and a 18.355% deficit plus additional 3.85% reduction.

*ADA projections are based on DecisionInsite's Enrollment Projection at 95.25 ratio.

FEDERAL REVENUE (8100-8299)

- Year 2010/11-Budgeted at \$31,434,662 for Title I, DAIT, Special Ed IDEA, Title II, Title III, at 85% with no carryover
- Year 2011/12-Budgeted at \$30,434,662.
- Year 2012/13-Budgeted at \$31,165,094.

STATE REVENUE (8300-8599)

- Year 2010/11-Budgeted at \$33,773,480 for After School, English Language Learners, State Lottery, Special Ed., EIA, Transportation and Routine Restricted.
- Year 2011/12-Budgeted at \$33,982,723.
- Year 2012/13-Budgeted at \$34,848,308.

LOCAL REVENUE (8600-8799)

- Year 2010/11-No local income at this time. Any remaining amount from 2009/10 will be Budgeted at First Interim.
- Year 2011/12-No change.
- Year 2011/12-No change.

CERTIFICATED SALARIES (1000-1999)

- Year 2010/11-Budgeted at \$31,158,715 for salaries in Restricted Programs with 2/1% step and column.
- Year 2011/12-Budgeted \$32,523,737 projected salaries with a 2.1% step and column.
- Year 2012/13-Budgeted \$33,206,208 projected salaries with 2.1% step and column.

CLASSIFIED (2000-2999)

- Year 2010/11-Budgeted at \$12,047,216 for Restricted program salaries.
- Year 2011/12-Budgeted \$12,300,208 projected salaries with 2.1% step and column.
- Year 2012/13-Budgeted \$12,558,512 projected salaries with 2.1% step and column.

BENEFITS (3000-3999)

- Year 2010/11-Budgeted at \$10,582,973 (includes a 2.1% step and column)
- Year 2011/12-Budgeted \$10,992,546 included is a 2.1% step and column.
- Year 2012/13-Budgeted is \$11,223,389 which includes a 2.1% step and column.

BOOKS AND SUPPLIES (4000-4999)

- Year 2010/11-Budgeted at \$11,426,717 for Books and Supplies expenses.
- Year 2011/12-Budgeted is \$10,259,234.
- Year 2012/13-Budgeted is \$11,494,984.

SERVICES & OTHER OPERATING EXPENDITURES (5000-5999)

- Year 2010/11-Budgeted at \$15,074,527 for contracted services and operating expenses for restricted programs.
- Year 2011/12-Budgeted is \$14,190,124.
- Year 2012/13-Budgeted is \$15,532,007.

CAPITAL OUTLAY (6000-6999)

- Year 2010/11-Budgeted at \$126,863 for capital project expenditures.
- Year 2010/11-Budgeted is \$129,908
- Year 2011/12-Budgeted is \$133,416.

OTHER OUTGO (7100-7299, 7400-7499)

- Year 2010/11-Budgeted \$11,899,655 for Special Education payments for excess cost relating to severely handicapped students at LACOE.
- Year 2011/12-Budgeted is \$10,185,247.
- Year 2012/13-Budgeted is \$10,460,249.

DIRECT SUPPORT/INDIRECT COST (7300-7399)

- Year 2010/11-Indirect cost budgeted at \$2,990,859 from categorical programs to be credited to Unrestricted General Funds.
- Year 2011/12-Indirect cost budgeted at \$3,062,640.
- Year 2012/13-Indirect cost budgeted at \$3,145,331.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	119,174,026.00	6,092,267.00	125,266,293.00	117,247,411.00	5,885,040.00	123,132,451.00	-1.7%
2) Federal Revenue		8100-8299	102,102.00	56,462,944.06	56,565,046.06	0.00	31,434,662.00	31,434,662.00	-44.4%
3) Other State Revenue		8300-8599	31,269,442.00	39,710,523.91	70,979,965.91	30,974,006.00	33,773,480.00	64,747,486.00	-8.8%
4) Other Local Revenue		8600-8799	6,005,544.00	92,687.00	6,098,231.00	4,509,272.00	0.00	4,509,272.00	-26.1%
5) TOTAL, REVENUES			156,551,114.00	102,358,421.97	258,909,535.97	152,730,689.00	71,083,182.00	223,823,871.00	-13.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	88,997,954.00	32,363,535.00	121,361,489.00	77,638,890.00	31,158,715.00	108,797,605.00	-10.4%
2) Classified Salaries		2000-2999	27,065,754.00	17,131,561.00	44,197,315.00	23,643,013.00	12,047,216.00	35,690,229.00	-19.2%
3) Employee Benefits		3000-3999	31,793,400.34	14,333,650.00	46,127,050.34	27,222,515.00	10,582,973.00	37,805,488.00	-18.0%
4) Books and Supplies		4000-4999	7,267,537.00	22,076,988.96	29,344,525.96	5,722,446.00	11,426,717.00	17,149,163.00	-41.6%
5) Services and Other Operating Expenditures		5000-5999	23,730,079.75	28,405,837.00	52,135,916.75	16,754,354.00	15,074,527.00	31,828,881.00	-39.0%
6) Capital Outlay		6000-6999	122,462.00	12,454,748.51	12,577,210.51	0.00	126,863.00	126,863.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,770,985.00	12,193,277.00	14,964,262.00	2,770,985.00	11,899,655.00	14,670,640.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(4,913,751.00)	4,313,188.00	(600,563.00)	(3,694,841.00)	2,990,859.00	(703,982.00)	17.2%
9) TOTAL, EXPENDITURES			176,834,421.09	143,272,785.47	320,107,206.56	150,057,362.00	95,307,525.00	245,364,887.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(20,283,307.09)	(40,914,363.50)	(61,197,670.59)	2,673,327.00	(24,214,343.00)	(21,541,016.00)	-64.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	201,198.00	0.00	201,198.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,573,380.00	0.00	4,573,380.00	5,456,838.00	0.00	5,456,838.00	19.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,195,385.00)	11,195,385.00	0.00	(24,214,343.00)	24,214,343.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,567,567.00)	11,195,385.00	(4,372,182.00)	(29,671,181.00)	24,214,343.00	(5,456,838.00)	24.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,850,874.09)	(29,718,978.50)	(65,569,852.59)	(26,997,854.00)	0.00	(26,997,854.00)	-58.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	69,807,887.37	43,521,503.56	113,329,390.93	43,647,909.62	1,007,666.72	44,655,576.34	-60.6%
b) Audit Adjustments		9793	(2,877,481.00)	(226,481.00)	(3,103,962.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,930,406.37	43,295,022.56	110,225,428.93	43,647,909.62	1,007,666.72	44,655,576.34	-59.5%
d) Other Restatements		9795	12,568,377.34	(12,568,377.34)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,498,783.71	30,726,645.22	110,225,428.93	43,647,909.62	1,007,666.72	44,655,576.34	-59.5%
2) Ending Balance, June 30 (E + F1e)			43,647,909.62	1,007,666.72	44,655,576.34	16,650,055.62	1,007,666.72	17,657,722.34	-60.5%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	718,891.00	0.00	718,891.00	718,891.00	0.00	718,891.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,007,666.72	1,007,666.72	0.00	1,007,666.72	1,007,666.72	0.0%
b) Designated Amounts		9770	9,740,418.00	0.00	9,740,418.00	7,626,093.00	0.00	7,626,093.00	-21.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations									
Reserve for Program Expansion		9780	33,038,600.62	0.00	33,038,600.62	8,155,071.62	0.00	8,155,071.62	-75.3%
Other Operation Expenditures		9780				7,485,586.48		7,485,586.48	
Other Operation Expenditures		9780				669,484.47		669,484.47	
Reserve for Encroachment(SpEd)		9780	29,691,157.48		29,691,157.48	0.67		0.67	
Reserve for ROP		9780	2,677,958.00		2,677,958.00				
Reserve for Program Expansion		9780	0.00		0.00				
Reserve for Other Operation Expense		9780	669,484.47		669,484.47				
Other Operation Expense		9780	0.67		0.67				
c) Undesignated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	
d) Unappropriated Amount		9790							

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		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							
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			0.00	0.00	0.00				
(G10 - H7)									

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	107,290,995.00	0.00	107,290,995.00	108,315,715.00	0.00	108,315,715.00	1.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners Exemptions		8021	137,480.00	0.00	137,480.00	130,586.00	0.00	130,586.00	-5.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	31,566.00	0.00	31,566.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	15,218,983.00	0.00	15,218,983.00	13,501,810.00	0.00	13,501,810.00	-11.3%
Unsecured Roll Taxes		8042	479,983.00	0.00	479,983.00	499,195.00	0.00	499,195.00	4.0%
Prior Years' Taxes		8043	948,347.00	0.00	948,347.00	626,442.00	0.00	626,442.00	-33.9%
Supplemental Taxes		8044	581,798.00	0.00	581,798.00	145,450.00	0.00	145,450.00	-75.0%
Education Revenue Augmentation Fund (ERAF)		8045	152,756.00	0.00	152,756.00	(146,461.00)	0.00	(146,461.00)	-195.9%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.09	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			124,841,908.00	0.00	124,841,908.00	123,072,737.00	0.00	123,072,737.00	-1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,092,267.00)		(6,092,267.00)	(5,885,040.00)		(5,885,040.00)	-3.4%
Continuation Education ADA Transfer	2200	8091		1,298,150.00	1,298,150.00		1,135,784.00	1,135,784.00	-12.5%
Community Day Schools Transfer	2430	8091		164,419.00	164,419.00		334,847.00	334,847.00	103.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		4,629,698.00	4,629,698.00		4,414,409.00	4,414,409.00	-4.7%
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	562,444.00	0.00	562,444.00	177,616.00	0.00	177,616.00	-68.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(138,059.00)	0.00	(138,059.00)	(117,902.00)	0.00	(117,902.00)	-14.6%
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			119,174,026.00	6,092,267.00	125,266,293.00	117,247,411.00	5,885,040.00	123,132,451.00	-1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,735,235.00	9,735,235.00	0.00	2,529,899.00	2,529,899.00	-74.0%
Special Education Discretionary Grants		8182	0.00	657,188.00	657,188.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	304,260.00	304,260.00	0.00	215,947.00	215,947.00	-29.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		44,378,094.06	44,378,094.06		27,719,497.00	27,719,497.00	-37.5%
Vocational and Applied Technology Education	3500-3699	8290		403,040.00	403,040.00		404,403.00	404,403.00	0.3%
Safe and Drug Free Schools	3700-3799	8290		254,187.00	254,187.00		226,359.00	226,359.00	-10.9%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	102,102.00	730,940.00	833,042.00	0.00	338,557.00	338,557.00	-59.4%
TOTAL FEDERAL REVENUE			102,102.00	56,462,944.06	56,565,046.06	0.00	31,434,662.00	31,434,662.00	-44.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year				0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319							
ROC/P Entitlement									
Current Year	6355-6360	8311		227,773.00	227,773.00		162,098.00	162,098.00	-28.8%
Prior Years	6355-6360	8319			0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		10,024,508.00	10,024,508.00		10,024,508.00	10,024,508.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,626,579.00	1,626,579.00		1,626,579.00	1,626,579.00	0.0%
Economic Impact Aid	7090-7091	8311		10,599,707.00	10,599,707.00		9,009,683.00	9,009,683.00	-15.0%
Spec. Ed. Transportation	7240	8311		1,198,201.00	1,198,201.00		1,198,201.00	1,198,201.00	0.0%
All Other State Apportionments - Current Year	All Other	8311		1,474,926.00	1,474,926.00		0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00	0.0%
Year Round School Incentive		8425		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434		9,838,206.00	9,838,206.00		0.00	9,838,206.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550		0.00	0.00		0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560		3,127,850.00	3,504,748.00		2,820,399.00	3,188,829.00	-9.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575		0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576		0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		30,344.00	30,344.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		6,869,300.00	6,869,300.00			6,599,944.00	-3.9%
All Other State Revenue	All Other	8590	16,828,460.00	8,757,213.91	25,585,673.91	18,315,401.00	4,784,037.00	23,099,438.00	-9.7%
TOTAL, OTHER STATE REVENUE			31,269,442.00	39,710,523.91	70,979,965.91	30,974,006.00	33,773,480.00	64,747,486.00	-8.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals		Total Fund col. A + B (C)	2010-11 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)		Unrestricted (D)	Restricted (E)		
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	2,000.00	0.00	2,000.00	825,728.00	0.00	825,728.00	41186.4%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	683,544.00	0.00	683,544.00	683,544.00	0.00	683,544.00	0.0%
Interest		8660	5,000,000.00	0.00	5,000,000.00	3,000,000.00	0.00	3,000,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	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	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	320,000.00	92,687.00	412,687.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		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	0.0%
TOTAL, OTHER LOCAL REVENUE			6,005,544.00	92,687.00	6,098,231.00	4,509,272.00	0.00	4,509,272.00	-26.1%
TOTAL, REVENUES			156,551,114.00	102,358,421.97	258,909,535.97	152,730,689.00	71,093,182.00	223,823,871.00	-13.6%

20

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	76,394,088.00	26,389,169.00	102,783,257.00	67,021,010.00	27,086,062.00	94,087,072.00	-8.5%
Certificated Pupil Support Salaries		1200	3,483,943.00	3,807,966.00	7,291,909.00	3,702,101.00	2,501,586.00	6,203,687.00	-14.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,119,923.00	2,166,400.00	11,286,323.00	6,915,779.00	1,591,067.00	8,506,846.00	-24.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			88,997,954.00	32,363,535.00	121,361,489.00	77,638,890.00	31,158,715.00	108,797,605.00	-10.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	724,235.00	7,604,915.00	8,329,150.00	297,633.00	4,667,621.00	4,965,254.00	-40.4%
Classified Support Salaries		2200	11,684,554.00	4,466,955.00	16,151,509.00	9,996,249.00	4,153,792.00	14,150,041.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	6,683,702.00	709,718.00	7,393,420.00	6,317,308.00	864,000.00	7,181,308.00	-2.9%
Clerical, Technical and Office Salaries		2400	7,681,470.00	2,884,255.00	10,565,725.00	6,974,752.00	2,243,152.00	9,217,904.00	-12.8%
Other Classified Salaries		2900	291,793.00	1,465,718.00	1,757,511.00	57,071.00	118,651.00	175,722.00	-90.0%
TOTAL, CLASSIFIED SALARIES			27,065,754.00	17,131,561.00	44,197,315.00	23,643,013.00	12,047,216.00	35,690,229.00	-19.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,014,445.77	2,155,792.41	9,170,238.18	6,051,984.00	2,084,641.00	8,136,625.00	-11.3%
PERS		3201-3202	3,052,611.94	1,372,787.73	4,425,399.67	3,018,137.00	1,252,170.00	4,270,307.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	3,033,374.79	1,783,689.10	4,817,063.89	2,762,007.00	1,294,855.00	4,056,862.00	-15.8%
Health and Welfare Benefits		3401-3402	9,966,959.57	5,565,321.00	15,532,280.57	10,880,365.00	4,194,930.00	15,075,295.00	-2.9%
Unemployment Insurance		3501-3502	359,073.66	244,262.00	603,335.66	726,531.00	271,356.00	997,887.00	65.4%
Workers' Compensation		3601-3602	6,821,464.27	2,773,997.10	9,595,461.37	3,720,702.00	1,413,342.00	5,134,044.00	-46.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	74,334.34	437,800.66	512,135.00	62,789.00	71,679.00	134,468.00	-73.7%
Other Employee Benefits		3901-3902	1,471,136.00	0.00	1,471,136.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			31,793,400.34	14,333,650.00	46,127,050.34	27,222,515.00	10,582,973.00	37,805,488.00	-18.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,534,711.00	1,935,227.70	3,469,938.70	1,294,153.00	368,430.00	1,662,583.00	-52.1%
Books and Other Reference Materials		4200	149,596.00	4,313,733.00	4,463,329.00	22,150.00	1,043,172.00	1,085,322.00	-76.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,279,161.00	11,130,067.93	16,409,228.93	4,192,106.00	8,260,658.00	12,452,764.00	-24.1%
Noncapitalized Equipment		4400	304,069.00	4,295,877.33	4,599,946.33	214,037.00	1,143,093.00	1,357,130.00	-70.5%
Food		4700	0.00	402,083.00	402,083.00	0.00	611,364.00	611,364.00	52.0%
TOTAL BOOKS AND SUPPLIES			7,267,537.00	22,076,988.96	29,344,525.96	5,722,446.00	11,426,717.00	17,149,163.00	-41.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	473,970.00	2,077,462.00	2,551,432.00	312,286.00	918,331.00	1,230,617.00	-51.8%
Dues and Memberships		5300	108,347.00	41,497.00	149,844.00	57,892.00	8,265.00	66,157.00	-55.8%
Insurance		5400 - 5450	3,326,453.00	0.00	3,326,453.00	2,357,649.00	0.00	2,357,649.00	-29.1%
Operations and Housekeeping Services		5500	4,794,020.00	0.00	4,794,020.00	4,164,009.00	0.00	4,164,009.00	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,195,936.00	1,492,159.00	3,688,095.00	1,952,317.00	115,647.00	2,067,964.00	-43.9%
Transfers of Direct Costs		5710	(354,688.00)	354,688.00	0.00	(190,652.00)	190,652.00	0.00	0.0%
Transfers of Direct Costs - Intertund		5750	(129,631.00)	78,161.00	(51,470.00)	(14,906.00)	31,063.00	16,157.00	-131.4%
Professional/Consulting Services and Operating Expenditures		5800	11,628,617.75	24,361,870.00	35,990,487.75	6,704,557.00	13,810,569.00	20,515,126.00	-43.0%
Communications		5900	1,687,055.00	0.00	1,687,055.00	1,411,202.00	0.00	1,411,202.00	-16.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			23,730,079.75	28,405,837.00	52,135,916.75	16,754,354.00	15,074,527.00	31,828,881.00	-39.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	8,464,603.51	8,464,603.51	0.00	20,000.00	20,000.00	-99.8%
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	122,462.00	3,990,145.00	4,112,607.00	0.00	106,863.00	106,863.00	-97.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			122,462.00	12,454,748.51	12,577,210.51	0.00	126,863.00	126,863.00	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	12,193,277.00	12,193,277.00	0.00	11,899,655.00	11,899,655.00	-2.4%
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		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		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	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,515,985.00	0.00	1,515,985.00	1,515,985.00	0.00	1,515,985.00	0.0%
Other Debt Service - Principal		7439	1,255,000.00	0.00	1,255,000.00	1,255,000.00	0.00	1,255,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,770,985.00	12,193,277.00	14,964,262.00	2,770,985.00	11,999,655.00	14,570,640.00	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,313,188.00)	4,313,188.00	0.00	(2,990,859.00)	2,990,859.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(600,563.00)	0.00	(600,563.00)	(703,982.00)	0.00	(703,982.00)	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,913,751.00)	4,313,188.00	(600,563.00)	(3,694,841.00)	2,990,859.00	(703,982.00)	17.2%
TOTAL, EXPENDITURES			176,834,421.09	143,272,785.47	320,107,206.56	150,057,362.00	95,307,525.00	245,364,887.00	-23.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	201,198.00	0.00	201,198.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			201,198.00	0.00	201,198.00	0.00	0.00	0.00	-100.0%
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	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	1,573,380.00	0.00	1,573,380.00	1,811,663.00	0.00	1,811,663.00	15.1%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	3,645,175.00	0.00	3,645,175.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			4,573,380.00	0.00	4,573,380.00	5,456,838.00	0.00	5,456,838.00	19.3%
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	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(g) 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	(11,195,385.00)	11,195,385.00	0.00	(24,214,343.00)	24,214,343.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(11,195,385.00)	11,195,385.00	0.00	(24,214,343.00)	24,214,343.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(15,567,567.00)	11,195,385.00	(4,372,182.00)	(29,671,181.00)	24,214,343.00	(5,456,838.00)	24.8%
(a - b + c - d + e)									

26

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	119,174,026.00	6,092,267.00	125,266,293.00	117,247,411.00	5,885,040.00	123,132,451.00	-1.7%
2) Federal Revenue		8100-8299	102,102.00	56,462,944.06	56,565,046.06	0.00	31,434,662.00	31,434,662.00	-44.4%
3) Other State Revenue		8300-8599	31,269,442.00	39,710,523.91	70,979,965.91	30,974,006.00	33,773,480.00	64,747,486.00	-8.8%
4) Other Local Revenue		8600-8799	6,005,544.00	92,687.00	6,098,231.00	4,509,272.00	0.00	4,509,272.00	-26.1%
5) TOTAL REVENUES			156,551,114.00	102,358,421.97	258,909,535.97	152,730,689.00	71,093,182.00	223,823,871.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	103,249,868.29	80,144,894.98	183,394,763.27	86,993,161.00	52,456,493.00	139,449,654.00	-24.0%
2) Instruction - Related Services		2000-2999	17,647,392.23	15,727,671.12	33,375,063.35	13,540,834.00	7,329,424.00	20,870,258.00	-37.5%
3) Pupil Services		3000-3999	6,711,117.65	14,262,778.33	20,973,895.98	6,647,903.00	13,028,757.00	19,676,660.00	-6.2%
4) Ancillary Services		4000-4999	555,027.86	9,392.50	564,420.36	18,882.00	0.00	18,882.00	-96.7%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	515,068.00	0.00	515,068.00	489,315.00	0.00	489,315.00	-5.0%
7) General Administration		7000-7999	20,470,684.58	4,533,391.00	25,004,075.58	17,143,653.00	3,103,708.00	20,247,361.00	-19.0%
8) Plant Services		8000-8999	24,914,277.48	16,401,380.54	41,315,658.02	22,452,629.00	7,489,488.00	29,942,117.00	-27.5%
9) Other Outgo		9000-9999	2,770,985.00	12,193,277.00	14,964,262.00	2,770,985.00	11,899,655.00	14,670,640.00	-2.0%
10) TOTAL EXPENDITURES			176,834,421.09	143,272,785.47	320,107,206.56	150,057,362.00	95,307,525.00	245,364,887.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(20,283,307.09)	(40,914,363.50)	(61,197,670.59)	2,673,327.00	(24,214,343.00)	(21,541,016.00)	-64.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	201,198.00	0.00	201,198.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,573,380.00	0.00	4,573,380.00	5,456,838.00	0.00	5,456,838.00	19.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,195,385.00)	11,195,385.00	0.00	(24,214,343.00)	24,214,343.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,567,567.00)	11,195,385.00	(4,372,182.00)	(29,671,181.00)	24,214,343.00	(5,456,838.00)	24.8%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,850,874.09)	(29,718,978.50)	(65,569,852.59)	(26,997,854.00)	0.00	(26,997,854.00)	-58.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	69,807,887.37	43,521,503.56	113,329,390.93	43,647,909.62	1,007,666.72	44,655,576.34	-60.6%
b) Audit Adjustments		9793	(2,877,481.00)	(226,481.00)	(3,103,962.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,930,406.37	43,295,022.56	110,225,428.93	43,647,909.62	1,007,666.72	44,655,576.34	-59.5%
d) Other Restatements		9795	12,568,377.34	(12,568,377.34)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,498,783.71	30,726,645.22	110,225,428.93	43,647,909.62	1,007,666.72	44,655,576.34	-59.5%
2) Ending Balance, June 30 (E + F1e)			43,647,909.62	1,007,666.72	44,655,576.34	16,650,055.62	1,007,666.72	17,657,722.34	-60.5%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	718,891.00	0.00	718,891.00	718,891.00	0.00	718,891.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,007,666.72	1,007,666.72	0.00	1,007,666.72	1,007,666.72	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	9,740,418.00	0.00	9,740,418.00	7,626,093.00	0.00	7,626,093.00	-21.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	33,038,600.62	0.00	33,038,600.62	8,155,071.62	0.00	8,155,071.62	-75.3%
Reserve for Program Expansion		9780				7,485,586.48		7,485,586.48	
Other Operation Expenditures		9780				669,484.47		669,484.47	
Other Operation Expenditures		9780				0.67		0.67	
Reserve for Encroachment(SpEd)		9780	29,691,157.48		29,691,157.48				
Reserve for ROP		9780	2,677,958.00		2,677,958.00				
Reserve for Program Expansion		9780	0.00		0.00				
Reserve for Other Operation Expense		9780	669,484.47		669,484.47				
Other Operation Expense		9780	0.67		0.67				
c) Undesignated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	
d) Unappropriated Amount		9790				0.00		0.00	

Fund 11

Adult Education

2010/2011 ADOPTED BUDGET

MYP ASSUMPTIONS & EXPLANATION

ADULT EDUCATION FUND 11

FEDERAL REVENUE (8100-8299)

- Year 2010/11- Budgeted at \$254,319
- Year 2011/12-No change.
- Year 2012/13-No change.

LOCAL REVENUE (8600-8799)

- Year 2010/11-\$15,000 in interest income.
- Year 2011/12-No change.
- Year 2012/13-No change.

TRANSFER IN (8900-8929)

- Year 2010/11-Budgeted at \$3,645,175 (85%) for Adult Education Funding Amount.
- Year 2011/12- Budgeted \$3,841,497 for Adult Education from General Fund.
- Year 2012/13- Budgeted \$3,933,693 for Adult Education from General Fund.

CERTIFICATE SALARIES (1000-1999)

- Year 2010/11- Reflects \$2,481,346 in salaries with 2.1% step and column.
- Year 2011/12-Reflects a 2.1% Step and Column increase.
- Year 2012/13-Reflects a 2.1% Step and Column increase.

CLASSIFIED (2000-2999)

- Year 2010/11- Reflects a \$546,902 in salaries with 2.1% step and column.
- Year 2011/12-Reflects a 2.1% Step and Column increase.
- Year 2012/13-Reflects a 2.1% Step and Column increase.

BENEFITS (3000-3999)

- Year 2010/11-Budgeted at \$814,888 for projected benefit cost.
- Year 2011/12-Reflects a 2.1% Step and Column increase.
- Year 2012/13-Reflects a 2.1% Step and Column increase.

BOOKS & SUPPLIES (4000-4999)

- Year 2010/11-Books and supplies budgeted at \$56,358.
- Year 2011/12-No change.
- Year 2012/13-No change.

REPAYMENT OF \$1.6 MILLION LOAN

- A partial repayment of \$400,000 each year beginning 2010/11 for the next four years (Ending 2013/14) for a total of \$1,600,000.

Repayment Schedule

2009/10	\$ 0
2010/11	\$400,000
2011/12	\$400,000
2012/13	\$400,000
2013/14	<u>\$400,000</u>
Total:	\$1,600,000

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	337,979.00	254,319.00	-24.8%
3) Other State Revenue		8300-8599	3,301,451.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			3,664,430.00	269,319.00	-92.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,070,156.00	2,481,346.00	19.9%
2) Classified Salaries		2000-2999	500,832.00	546,902.00	9.2%
3) Employee Benefits		3000-3999	657,376.00	814,888.00	24.0%
4) Books and Supplies		4000-4999	57,596.00	56,358.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	61,301.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,979.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			3,438,240.00	3,899,494.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			226,190.00	(3,630,175.00)	-1704.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,645,175.00	New
b) Transfers Out		7600-7629	201,198.00	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			(201,198.00)	3,645,175.00	-1911.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,992.00	15,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.66	24,992.66	3786666.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.66	24,992.66	3786666.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.66	24,992.66	3786666.7%
2) Ending Balance, June 30 (E + F1e)			24,992.66	39,992.66	60.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			24,992.66		
d) Unappropriated Amount				39,992.66	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	54,146.00	54,146.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	283,833.00	200,173.00	-29.5%
TOTAL, FEDERAL REVENUE			337,979.00	254,319.00	-24.8%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,301,451.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,301,451.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	15,000.00	-40.0%
TOTAL, REVENUES			3,664,430.00	269,319.00	-92.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,806,083.00	2,084,296.00	15.4%
Certificated Pupil Support Salaries		1200	43,020.00	175,996.00	309.1%
Certificated Supervisors' and Administrators' Salaries		1300	221,053.00	221,052.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,070,156.00	2,481,346.00	19.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	172,705.00	240,867.00	39.5%
Classified Support Salaries		2200	18,000.00	23,267.00	29.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,477.00	257,118.00	9.7%
Other Classified Salaries		2900	75,650.00	25,650.00	-66.1%
TOTAL, CLASSIFIED SALARIES			500,832.00	546,902.00	9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	128,970.00	166,259.00	28.9%
PERS		3201-3202	64,151.00	83,838.00	30.7%
OASDI/Medicare/Alternative		3301-3302	113,688.00	90,683.00	-20.2%
Health and Welfare Benefits		3401-3402	184,885.00	316,516.00	71.2%
Unemployment Insurance		3501-3502	8,973.00	21,804.00	143.0%
Workers' Compensation		3601-3602	134,400.00	113,561.00	-15.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,309.00	22,227.00	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			657,376.00	814,888.00	24.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,500.00	0.00	-100.0%
Books and Other Reference Materials		4200	500.00	0.00	-100.0%
Materials and Supplies		4300	46,596.00	56,358.00	21.0%
Noncapitalized Equipment		4400	9,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			57,596.00	56,358.00	-2.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,200.00	0.00	-100.0%
Dues and Memberships		5300	3,051.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,938.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,260.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	20,352.00	0.00	-100.0%
Communications		5900	4,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,301.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	90,979.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,979.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,438,240.00	3,899,494.00	13.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	3,645,175.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,645,175.00	New
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	201,198.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			201,198.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
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)			(201,198.00)	3,645,175.00	-1911.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	337,979.00	254,319.00	-24.8%
3) Other State Revenue		8300-8599	3,301,451.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			3,664,430.00	269,319.00	-92.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,625,025.00	2,994,439.00	14.1%
2) Instruction - Related Services	2000-2999		642,235.00	663,128.00	3.3%
3) Pupil Services	3000-3999		48,065.00	207,789.00	332.3%
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		90,979.00	0.00	-100.0%
8) Plant Services	8000-8999		31,936.00	34,138.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,438,240.00	3,899,494.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			226,190.00	(3,630,175.00)	-1704.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,645,175.00	New
b) Transfers Out		7600-7629	201,198.00	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			(201,198.00)	3,645,175.00	-1911.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,992.00	15,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.66	24,992.66	3786666.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.66	24,992.66	3786666.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.66	24,992.66	3786666.7%
2) Ending Balance, June 30 (E + F1e)			24,992.66	39,992.66	60.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			24,992.66		
d) Unappropriated Amount				39,992.66	

Fund 12

Child Development

2010/2011 ADOPTED BUDGET

MYP ASSUMPTIONS & EXPLANATION

CHILD DEVELOPMENT FUND 12

STATE REVENUE (8300-8599)

- Year 2010/11-Budgeted \$1,879,078 for Pre-School Contract from State Department of Education.
- Year 2011/12-No change.
- Year 2012/13-No change.

LOCAL REVENUE (8600-8699)

- Year 2010/11-Budgeted \$7,000 for interest income.
- Year 2011/12-No change.
- Year 2012/13-No change.

CERTIFICATED SALARIES (1000-1999)

- Year 2010/11-Budgeted at a decrease of \$798,248 with 2.1% step and column.
- Year 2011/12-Budgeted Salaries at 2.1% Step and Column.
- Year 2012/13-Budgeted Salaries at 2.1% Step and Column.

CLASSIFIED SALARIES (2000-2999)

- Year 2010/11-Budgeted at \$297,062 with a 2.1% step and column.
- Year 2011/12-Budgeted salaries at 2.1% Step and Column increase.
- Year 2012/13- Budgeted salaries at 2.1% Step and Column increase.

BENEFITS (3000-3999)

- Year 2010/11- Budgeted at \$396,486 for projected benefit cost.
- Year 2011/12-Budgeted salaries at 2.1% Step and Column increase.
- Year 2012/13-Budgeted salaries at a 2.1% Step and Column increase.

BOOKS & SUPPLIES (4000-4999)

- Year 2010/11- Budgeted at \$243,955 for supplies.
- Year 2011/121-No change
- Year 2012/13-No change.

INDIRECT COST (7350-7399)

- Year 2010/11-Budgeted \$150,327 for Indirect Cost at 8%.
- Year 2011/12-No change.
- Year 2012/13-No change.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,781.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,879,078.00	1,879,078.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	7,000.00	-75.0%
5) TOTAL, REVENUES			1,908,859.00	1,886,078.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	843,000.00	798,248.00	-5.3%
2) Classified Salaries		2000-2999	374,000.00	297,062.00	-20.6%
3) Employee Benefits		3000-3999	460,647.00	396,486.00	-13.9%
4) Books and Supplies		4000-4999	106,586.00	243,955.00	128.9%
5) Services and Other Operating Expenditures		5000-5999	25,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	340,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,126.00	150,327.00	111.4%
9) TOTAL, EXPENDITURES			2,220,859.00	1,886,078.00	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(312,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(312,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	931,585.37	619,585.37	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			931,585.37	619,585.37	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,585.37	619,585.37	-33.5%
2) Ending Balance, June 30 (E + F1e)			619,585.37	619,585.37	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			619,585.37		
d) Unappropriated Amount				619,585.37	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 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	1,781.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,781.00	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	8590	1,879,078.00	1,879,078.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,879,078.00	1,879,078.00	0.0%
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	28,000.00	7,000.00	-75.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,000.00	7,000.00	-75.0%
TOTAL, REVENUES			1,908,859.00	1,886,078.00	-1.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	739,000.00	694,964.00	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,000.00	103,284.00	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			843,000.00	798,248.00	-5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	319,400.00	225,278.00	-29.5%
Classified Support Salaries		2200	131.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,469.00	71,784.00	31.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			374,000.00	297,062.00	-20.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,744.00	29,156.00	-26.6%
PERS		3201-3202	70,000.00	75,673.00	8.1%
OASDI/Medicare/Alternative		3301-3302	66,329.00	61,436.00	-7.4%
Health and Welfare Benefits		3401-3402	185,771.00	160,340.00	-13.7%
Unemployment Insurance		3501-3502	3,378.00	7,886.00	133.5%
Workers' Compensation		3601-3602	67,425.00	41,074.00	-39.1%
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	28,000.00	20,921.00	-25.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			460,647.00	396,486.00	-13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	0.00	-100.0%
Materials and Supplies		4300	95,586.00	243,955.00	155.2%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,586.00	243,955.00	128.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	340,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			340,000.00	0.00	-100.0%
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	71,126.00	150,327.00	111.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,126.00	150,327.00	111.4%
TOTAL, EXPENDITURES			2,220,859.00	1,886,078.00	-15.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,781.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,879,078.00	1,879,078.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	7,000.00	-75.0%
5) TOTAL, REVENUES			1,908,859.00	1,886,078.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,932,475.00	1,507,057.00	-22.0%
2) Instruction - Related Services	2000-2999		217,120.00	228,694.00	5.3%
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		71,126.00	150,327.00	111.4%
8) Plant Services	8000-8999		138.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,220,859.00	1,886,078.00	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(312,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(312,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	931,585.37	619,585.37	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			931,585.37	619,585.37	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,585.37	619,585.37	-33.5%
2) Ending Balance, June 30 (E + F1e)			619,585.37	619,585.37	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			619,585.37		
d) Unappropriated Amount				619,585.37	

Fund 13
Cafeteria

2010/2011 ADOPTED BUDGET

CAFETERIA FUND 13

FEDERAL REVENUE (8100-8299) and STATE REVENUE (8300-8599)

- Year 2010/11-Budgeted \$11,210,498. Reflects the number of meals served due to lower income requirements for free and reduced lunch programs.
- Year 2011/12-No change.
- Year 2012/13-No change.

OTHER LOCAL REVENUES (8600-8699)

- Year 2010/11-Budgeted at \$420,398. Reflects income from summer programs, Boys and Girls Clubs, St. Timothy School Church Program and Vending Machine Sales.
- Year 2011/12-No change.
- Year 2012/13-No change.

SALARIES AND BENEFITS (2000-3000)

- Year 2010/11-Budgeted at \$6,493,372.
- Year 2011/12-No change.
- Year 2012/13-No change.

BOOKS & SUPPLIES (4000-4999)

- Year 2010/11-Budgeted at 4,600,026. Reflects cost of food items purchased for Cafeteria Fund.
- Year 2011/12-No change.
- Year 2012/13-No change.

SERVICES & OTHER OPERATING EXPENDITURES (5000-5999)

- Year 2010/11-Budgeted at \$(16,157). Reflects direct cost credit from a la carte sales within the district.
- Year 2011/12-No change.
- Year 2012/13-No change.

INDIRECT COST (7350-7399)

- Year 2010/11-Budgeted \$533,655 for Indirect Cost at 4.7%
- Year 2011/12-No change
- Year 2012/13-No change.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,422,298.88	10,537,498.00	11.8%
3) Other State Revenue		8300-8599	673,000.92	673,000.00	0.0%
4) Other Local Revenue		8600-8799	1,121,668.20	420,398.00	-62.5%
5) TOTAL, REVENUES			11,216,968.00	11,630,896.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,440,360.12	4,807,129.00	8.3%
3) Employee Benefits		3000-3999	1,539,263.60	1,686,243.00	9.5%
4) Books and Supplies		4000-4999	4,038,656.00	4,600,026.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	636,660.50	(16,157.00)	-102.5%
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	438,458.00	553,655.00	26.3%
9) TOTAL, EXPENDITURES			11,093,398.22	11,630,896.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			123,569.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			123,569.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,561,045.09	1,620,311.87	3.8%
b) Audit Adjustments		9793	(64,303.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,742.09	1,620,311.87	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,742.09	1,620,311.87	8.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	1,620,311.87		
d) Unappropriated Amount					
		9790		1,620,311.87	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,422,298.88	10,537,498.00	11.8%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,422,298.88	10,537,498.00	11.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	673,000.92	673,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			673,000.92	673,000.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,121,668.20	420,398.00	-62.5%
TOTAL, OTHER LOCAL REVENUE			1,121,668.20	420,398.00	-62.5%
TOTAL, REVENUES			11,216,968.00	11,630,896.00	3.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,613,795.54	3,076,883.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	1,367,821.58	1,392,657.00	1.8%
Clerical, Technical and Office Salaries		2400	215,000.00	242,422.00	12.8%
Other Classified Salaries		2900	243,743.00	95,167.00	-61.0%
TOTAL, CLASSIFIED SALARIES			4,440,360.12	4,807,129.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	347,189.80	469,478.00	35.2%
OASDI/Medicare/Alternative		3301-3302	360,634.81	356,874.00	-1.0%
Health and Welfare Benefits		3401-3402	553,717.74	645,013.00	16.5%
Unemployment Insurance		3501-3502	14,234.18	34,610.00	143.1%
Workers' Compensation		3601-3602	260,987.07	180,268.00	-30.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,539,263.60	1,686,243.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	578,656.00	600,026.00	3.7%
Noncapitalized Equipment		4400	70,000.00	0.00	-100.0%
Food		4700	3,390,000.00	4,000,000.00	18.0%
TOTAL, BOOKS AND SUPPLIES			4,038,656.00	4,600,026.00	13.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,250.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	313,168.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,750.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,210.00	(16,157.00)	-138.3%
Professional/Consulting Services and Operating Expenditures		5800	123,282.50	0.00	-100.0%
Communications		5900	3,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			636,660.50	(16,157.00)	-102.5%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	438,458.00	553,655.00	26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			438,458.00	553,655.00	26.3%
TOTAL EXPENDITURES			11,093,398.22	11,630,896.00	4.8%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,422,298.88	10,537,498.00	11.8%
3) Other State Revenue		8300-8599	673,000.92	673,000.00	0.0%
4) Other Local Revenue		8600-8799	1,121,668.20	420,398.00	-62.5%
5) TOTAL, REVENUES			11,216,968.00	11,630,896.00	3.7%
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		10,341,772.22	11,077,241.00	7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		438,458.00	553,655.00	26.3%
8) Plant Services	8000-8999		313,168.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,093,398.22	11,630,896.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			123,569.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			123,569.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,561,045.09	1,620,311.87	3.8%
b) Audit Adjustments		9793	(64,303.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,742.09	1,620,311.87	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,742.09	1,620,311.87	8.3%
2) Ending Balance, June 30 (E + F1e)			1,620,311.87	1,620,311.87	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,620,311.87		
d) Unappropriated Amount				1,620,311.87	

Fund 14

Deferred Maintenance

2010/2011 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND 14

LOCAL REVENUE (8600-8699)

- Year 2010/11-Budgeted \$15,000 for interest income.

INTERFUND TRANSFERS IN (8900-8929)

- Year 2010/11-Estimated state apportionment of \$911,663. Also a contribution of \$900,000 is budgeted from General Fund for Deferred Maintenance projects for a total of \$1,811,663.

SERVICES & OTHER OPERATING EXPENDITURES (5000-5999)

- Year 2010/11-Total budgeted is \$228,670 for Repairs and Other Operating Expenditures.

CAPITAL OUTLAY (6000-6999)

- Year 2010/11- Total budget is \$1,582,993 and Buildings and Improvements and Other Capital Expenses.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,509.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	61,000.00	15,000.00	-75.4%
5) TOTAL, REVENUES			1,071,509.00	15,000.00	-98.6%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,418,386.00	228,670.00	-83.9%
6) Capital Outlay		6000-6999	2,926,503.00	1,582,993.00	-45.9%
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			4,344,889.00	1,811,663.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,273,380.00)	(1,796,663.00)	-45.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,573,380.00	1,811,663.00	15.1%
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			1,573,380.00	1,811,663.00	15.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,700,000.00)	15,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,763,456.28	63,456.28	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,763,456.28	63,456.28	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,763,456.28	63,456.28	-96.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	63,456.28		
d) Unappropriated Amount					
		9790		78,456.28	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	1,010,509.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,010,509.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	61,000.00	15,000.00	-75.4%
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			61,000.00	15,000.00	-75.4%
TOTAL, REVENUES			1,071,509.00	15,000.00	-98.6%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	621,393.00	65,282.00	-89.5%
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	796,993.00	163,388.00	-79.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,418,386.00	228,670.00	-83.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,926,503.00	1,582,993.00	-45.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,926,503.00	1,582,993.00	-45.9%
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			4,344,889.00	1,811,663.00	-58.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,573,380.00	1,811,663.00	15.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,573,380.00	1,811,663.00	15.1%
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)			1,573,380.00	1,811,663.00	15.1%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,509.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	61,000.00	15,000.00	-75.4%
5) TOTAL, REVENUES			1,071,509.00	15,000.00	-98.6%
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		4,344,889.00	1,811,663.00	-58.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,344,889.00	1,811,663.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,273,380.00)	(1,796,663.00)	-45.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,573,380.00	1,811,663.00	15.1%
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			1,573,380.00	1,811,663.00	15.1%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,700,000.00)	15,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,763,456.28	63,456.28	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,763,456.28	63,456.28	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,763,456.28	63,456.28	-96.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	63,456.28		
d) Unappropriated Amount					
		9790		78,456.28	

Fund 21
Building

2010/2011 ADOPTED BUDGET

BUILDING FUND 21

LOCAL REVENUE (8600-8799)

- Year 2010/11-Budgeted \$1,500 for interest income.

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,032.45	107,532.45	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,032.45	107,532.45	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,032.45	107,532.45	1.4%
2) Ending Balance, June 30 (E + F1e)			107,532.45	109,032.45	1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			107,532.45		
d) Unappropriated Amount				109,032.45	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	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			1,500.00	1,500.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
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)			1,500.00	1,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,032.45	107,532.45	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,032.45	107,532.45	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,032.45	107,532.45	1.4%
2) Ending Balance, June 30 (E + F1e)			107,532.45	109,032.45	1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			107,532.45		
d) Unappropriated Amount				109,032.45	

Fund 25
Capital Facilities

2010/2011 ADOPTED BUDGET

CAPITAL FACILITIES FUND 25

REVENUE (8600-8799)

- Year 2010/11-Developer Fees are budgeted at \$530,000; Also, \$12,000 is budgeted for interest income.

INTERFUND TRANSFERS OUT (7613-7619)

- Year 2010/11-Budgeted \$500,000 for interfund transfer to Fund 40 – Special Reserve Fund for Capital Outlay Projects. Fund 40 will utilize funds for Capital expenditure projects.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	530,000.00	542,000.00	2.3%
5) TOTAL, REVENUES			530,000.00	542,000.00	2.3%
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)			530,000.00	542,000.00	2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	42,000.00	40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	760,059.75	790,059.75	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			760,059.75	790,059.75	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			760,059.75	790,059.75	3.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	790,059.75		
d) Unappropriated Amount					
		9790		832,059.75	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	12,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	530,000.00	6.0%
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			530,000.00	542,000.00	2.3%
TOTAL, REVENUES			530,000.00	542,000.00	2.3%

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

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	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)			(500,000.00)	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	530,000.00	542,000.00	2.3%
5) TOTAL, REVENUES			530,000.00	542,000.00	2.3%
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)			530,000.00	542,000.00	2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	42,000.00	40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	760,059.75	790,059.75	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			760,059.75	790,059.75	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			760,059.75	790,059.75	3.9%
2) Ending Balance, June 30 (E + F1e)			790,059.75	832,059.75	5.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			790,059.75		
d) Unappropriated Amount				832,059.75	

Fund 30

State School
Building

2010/2011 ADOPTED BUDGET

STATE SCHOOL BUILDING LEASE-PURCHASE FUND 30

Estimated remaining balance of \$24,305 at June 30th is budgeted to be transferred to Fund 35 – County School Facilities Fund for capital project expenses.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	8,200.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,300.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	24,305.00	New
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	(24,305.00)	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,300.00)	(24,305.00)	232.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,605.41	24,305.41	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,605.41	24,305.41	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,605.41	24,305.41	-23.1%
2) Ending Balance, June 30 (E + F1e)			24,305.41	0.41	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	24,305.41		
d) Unappropriated Amount		9790		0.41	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	900.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	0.00	-100.0%
TOTAL, REVENUES			900.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,200.00	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			8,200.00	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			8,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	24,305.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	24,305.00	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(24,305.00)	New

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	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		8,200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,300.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	24,305.00	New
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	(24,305.00)	New

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,300.00)	(24,305.00)	232.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,605.41	24,305.41	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,605.41	24,305.41	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,605.41	24,305.41	-23.1%
2) Ending Balance, June 30 (E + F1e)			24,305.41	0.41	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			24,305.41		
d) Unappropriated Amount				0.41	

Fund 35

County School
Facilities

2010/2011 ADOPTED BUDGET

COUNTY SCHOOL FACILITIES FUND 35

LOCAL REVENUE (8600-8799)

- Year 2010/11-Budgeted \$20,000 for interest income.

INTERFUND TRANSFERS (8900-8929)

- Year 2010/11-Budgeted at \$24,305 from Fund 30-State School Building Lease – Purchase Fund.

CAPITAL OUTLAY (6000-6999)

- Year 2010/11-Budgeted \$108,175 for capital project expenses.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,000.00	20,000.00	-67.2%
5) TOTAL, REVENUES			61,000.00	20,000.00	-67.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	748,258.00	108,175.00	-85.5%
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			758,258.00	108,175.00	-85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(697,258.00)	(88,175.00)	-87.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	24,305.00	New
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	24,305.00	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(697,258.00)	(63,870.00)	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,178.79	70,920.79	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,178.79	70,920.79	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,178.79	70,920.79	-90.8%
2) Ending Balance, June 30 (E + F1e)			70,920.79	7,050.79	-90.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			70,920.79		
d) Unappropriated Amount				7,050.79	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,000.00	20,000.00	-67.2%
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			61,000.00	20,000.00	-67.2%
TOTAL, REVENUES			61,000.00	20,000.00	-67.2%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	748,258.00	108,175.00	-85.5%
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			748,258.00	108,175.00	-85.5%
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			758,258.00	108,175.00	-85.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	24,305.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	24,305.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	24,305.00	New

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,000.00	20,000.00	-67.2%
5) TOTAL, REVENUES			61,000.00	20,000.00	-67.2%
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		758,258.00	108,175.00	-85.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			758,258.00	108,175.00	-85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(697,258.00)	(88,175.00)	-87.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	24,305.00	New
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	24,305.00	New

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(697,258.00)	(63,870.00)	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,178.79	70,920.79	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,178.79	70,920.79	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,178.79	70,920.79	-90.8%
2) Ending Balance, June 30 (E + F1e)			70,920.79	7,050.79	-90.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			70,920.79		
d) Unappropriated Amount				7,050.79	

Fund 40
Special Reserve
Capital

2010/2011 ADOPTED BUDGET

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS FUND 40

LOCAL REVENUE (8600-8799)

- Year 2010/11-Budgeted is \$25,000 for interest income.

INTERFUND TRANSFER (8900-8929)

- Year 2010/11-Budgeted \$500,000 to reflect interfund transfer from Fund 25 – Capital Facilities Fund (Developer Fees).

SERVICES AND OTHER OPERATING EXPENDITURES (5000-5999)

- Year 2010/11- Budgeted \$1,115,000 for Contracted Services and Operating Expenses. Included is USS Cal Settlement payment of \$400,000 per agreement.

CAPITAL OUTLAY (6000-6999)

- Year 2010/11-Budgeted \$2,829,434 for Buildings and Improvements to Buildings.

ENDING FUND BALANCE

Per agreement \$200,000 is for USS Cal final settlement payment in 2011/12.

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	25,000.00	-84.8%
5) TOTAL REVENUES			165,000.00	25,000.00	-84.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,300,083.00	1,115,000.00	-79.0%
6) Capital Outlay		6000-6999	6,556,188.00	2,829,434.00	-56.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,250,450.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			13,141,721.00	3,944,434.00	-70.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,976,721.00)	(3,919,434.00)	-69.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	500,000.00	-85.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,500,000.00	500,000.00	-85.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,476,721.00)	(3,419,434.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,519,398.26	3,619,434.26	-73.2%
b) Audit Adjustments		9793	(423,243.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,096,155.26	3,619,434.26	-72.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,096,155.26	3,619,434.26	-72.4%
2) Ending Balance, June 30 (E + F1e)			3,619,434.26	200,000.26	-94.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			3,619,434.26		
d) Unappropriated Amount				200,000.26	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	165,000.00	25,000.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,000.00	25,000.00	-84.8%
TOTAL, REVENUES			165,000.00	25,000.00	-84.8%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	868,030.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,432,053.00	1,115,000.00	-74.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,300,083.00	1,115,000.00	-79.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,556,188.00	2,829,434.00	-56.8%
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			6,556,188.00	2,829,434.00	-56.8%
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	409,722.00	0.00	-100.0%
Other Debt Service - Principal		7439	840,728.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,250,450.00	0.00	-100.0%
TOTAL, EXPENDITURES			13,141,721.00	3,944,434.00	-70.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	500,000.00	-85.7%
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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,500,000.00	500,000.00	-85.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	25,000.00	-84.8%
5) TOTAL REVENUES			165,000.00	25,000.00	-84.8%
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		11,891,271.00	3,944,434.00	-66.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,250,450.00	0.00	-100.0%
10) TOTAL EXPENDITURES			13,141,721.00	3,944,434.00	-70.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,976,721.00)	(3,919,434.00)	-69.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	500,000.00	-85.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,500,000.00	500,000.00	-85.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,476,721.00)	(3,419,434.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,519,398.26	3,619,434.26	-73.2%
b) Audit Adjustments		9793	(423,243.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,096,155.26	3,619,434.26	-72.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,096,155.26	3,619,434.26	-72.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	3,619,434.26		
d) Unappropriated Amount					
		9790		200,000.26	

Fund 51

Bond Redemption

2010/2011 ADOPTED BUDGET
GENERAL FUND RESTRICTED
BOND INTEREST AND REDEMPTION FUND 51

This fund is used for the repayment of bonds issued for an LEA (Education Code Sections 15125-15262).

Information is supplied from Los Angeles County Office of Education in August of each year.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,840.00	61,840.00	0.0%
4) Other Local Revenue		8600-8799	5,923,983.00	5,923,983.00	0.0%
5) TOTAL, REVENUES			5,985,823.00	5,985,823.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,422,513.00	5,422,513.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,422,513.00	5,422,513.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			563,310.00	563,310.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			563,310.00	563,310.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,521,113.00	2,084,423.00	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,521,113.00	2,084,423.00	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,521,113.00	2,084,423.00	37.0%
2) Ending Balance, June 30 (E + F1e)			2,084,423.00	2,647,733.00	27.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,084,423.00		
d) Unappropriated Amount				2,647,733.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	61,840.00	61,840.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,840.00	61,840.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,634,719.00	4,634,719.00	0.0%
Unsecured Roll		8612	360,576.00	360,576.00	0.0%
Prior Years' Taxes		8613	630,740.00	630,740.00	0.0%
Supplemental Taxes		8614	117,191.00	117,191.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	111,416.00	111,416.00	0.0%
Interest		8660	69,341.00	69,341.00	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			5,923,983.00	5,923,983.00	0.0%
TOTAL, REVENUES			5,985,823.00	5,985,823.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,516,555.00	3,516,555.00	0.0%
Bond Interest and Other Service Charges		7434	1,905,958.00	1,905,958.00	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)			5,422,513.00	5,422,513.00	0.0%
TOTAL, EXPENDITURES			5,422,513.00	5,422,513.00	0.0%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,840.00	61,840.00	0.0%
4) Other Local Revenue		8600-8799	5,923,983.00	5,923,983.00	0.0%
5) TOTAL, REVENUES			5,985,823.00	5,985,823.00	0.0%
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	5,422,513.00	5,422,513.00	0.0%
10) TOTAL, EXPENDITURES			5,422,513.00	5,422,513.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			563,310.00	563,310.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			563,310.00	563,310.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,521,113.00	2,084,423.00	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,521,113.00	2,084,423.00	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,521,113.00	2,084,423.00	37.0%
2) Ending Balance, June 30 (E + F1e)			2,084,423.00	2,647,733.00	27.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,084,423.00		
d) Unappropriated Amount				2,647,733.00	

Fund 53
Tax Override

2010/2011 ADOPTED BUDGET
GENERAL FUND RESTRICTED
TAX OVERRIDE FUND 53

OTHER LOCAL REVENUE (8600-8799)

- Year 2010/11-Budgeted \$10,000 for interest income.

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	691,108.55	701,108.55	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			691,108.55	701,108.55	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			691,108.55	701,108.55	1.4%
2) Ending Balance, June 30 (E + F1e)			701,108.55	711,108.55	1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			701,108.55		
d) Unappropriated Amount				711,108.55	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
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)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	691,108.55	701,108.55	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			691,108.55	701,108.55	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			691,108.55	701,108.55	1.4%
2) Ending Balance, June 30 (E + F1e)			701,108.55	711,108.55	1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			701,108.55		
d) Unappropriated Amount				711,108.55	

Fund 67

Self Insurance

2010/2011 ADOPTED BUDGET

SELF INSURANCE FUND 67

OTHER LOCAL REVENUE (8600-8799)

- Year 2010/11-Budgeted at \$5,474,670 for Self Insurance Premiums. Funds are derived from Payroll Workers' Compensation rate of 3.75% in the General Fund and are transferred quarterly to this fund. Also included is interest income budgeted at \$1,000,000.

SERVICES AND OTHER OPERATING EXPENSES (5000-5999)

- Year 2010/11 has Budgeted Workers' Compensation Insurance expenses of \$5,474,670. The difference of \$7,760,090 (in estimated claims is based on the actuarial study) and is accrued as a general ledger liability in the fund.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000,000.00	6,474,670.00	-56.8%
5) TOTAL, REVENUES			15,000,000.00	6,474,670.00	-56.8%
B. EXPENSES					
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 Expenses		5000-5999	15,000,000.00	5,474,670.00	-63.5%
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			15,000,000.00	5,474,670.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,000,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	1,000,000.00	New
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,474,782.60	20,999,716.60	-14.2%
b) Audit Adjustments		9793	(3,475,066.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,999,716.60	20,999,716.60	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			20,999,716.60	20,999,716.60	0.0%
2) Ending Net Assets, June 30 (E + F1e)			20,999,716.60	21,999,716.60	4.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			20,999,716.60		
d) Unappropriated Amount				21,999,716.60	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,000,000.00	5,474,670.00	-60.9%
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			15,000,000.00	6,474,670.00	-56.8%
TOTAL, REVENUES			15,000,000.00	6,474,670.00	-56.8%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	15,000,000.00	5,474,670.00	-63.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000,000.00	5,474,670.00	-63.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,000,000.00	5,474,670.00	-63.5%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000,000.00	6,474,670.00	-56.8%
5) TOTAL, REVENUES			15,000,000.00	6,474,670.00	-56.8%
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		15,000,000.00	5,474,670.00	-63.5%
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			15,000,000.00	5,474,670.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	1,000,000.00	New
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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	1,000,000.00	New
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,474,782.60	20,999,716.60	-14.2%
b) Audit Adjustments		9793	(3,475,066.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,999,716.60	20,999,716.60	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			20,999,716.60	20,999,716.60	0.0%
2) Ending Net Assets, June 30 (E + F1e)			20,999,716.60	21,999,716.60	4.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			20,999,716.60		
d) Unappropriated Amount				21,999,716.60	

Fund 73

Foundation
Private-Purpose
Trust Fund

2010/2011 ADOPTED BUDGET

FOUNDATION PRIVATE PURPOSE TRUST FUND 73

This fund is used to account separately for gifts or bequests per Education Code 41031, that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

OTHER LOCAL REVENUE (8600-8799)

- Year 2010/11- Budgeted \$1,000 for interest income.

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,000.00	1,000.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	79,609.87	80,609.87	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,609.87	80,609.87	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			79,609.87	80,609.87	1.3%
2) Ending Net Assets, June 30 (E + F1e)			80,609.87	81,609.87	1.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			80,609.87		
d) Unappropriated Amount				81,609.87	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,000.00	1,000.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	79,609.87	80,609.87	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,609.87	80,609.87	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			79,609.87	80,609.87	1.3%
2) Ending Net Assets, June 30 (E + F1e)			80,609.87	81,609.87	1.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			80,609.87		
d) Unappropriated Amount				81,609.87	

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			18,738.70	18,738.70	18,738.70	18,738.70
a. Kindergarten	2,033.47	2,033.47				
b. Grades One through Three	6,205.41	6,205.41				
c. Grades Four through Six	5,758.87	5,758.87				
d. Grades Seven and Eight	3,646.44	3,646.44				
e. Opportunity Schools and Full-Day Opportunity Classes	5.79	5.79				
f. Home and Hospital						
g. Community Day School	19.10	19.10				
2. Special Education						
a. Special Day Class	528.50	528.50				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	40.85	40.85				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	18,238.43	18,238.43	18,738.70	18,738.70	18,738.70	18,738.70
HIGH SCHOOL						
4. General Education			6,228.18	5,151.30	5,151.30	5,805.66
a. Grades Nine through Twelve	5,321.66	5,321.66				
b. Continuation Education	218.07	218.07				
c. Opportunity Schools and Full-Day Opportunity Classes	6.02	6.02				
d. Home and Hospital						
e. Community Day School	33.39	33.39				
5. Special Education						
a. Special Day Class	305.90	305.90				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	43.14	43.14				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	5,928.18	5,928.18	6,228.18	5,151.30	5,151.30	5,805.66
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	7.00	7.00	24.72	24.72	24.72	52.49
b. High School	9.05	9.05	31.45	31.45	31.45	42.04
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	283.25	283.25	268.58	268.58	268.58	243.34
c. Nonpublic, Nonsectarian Schools - Elementary			59.59	59.59	59.59	80.97
d. Nonpublic, Nonsectarian Schools - High School			19.26	19.26	19.26	15.86
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	299.30	299.30	403.60	403.60	403.60	434.70
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	24,465.91	24,465.91	25,370.48	24,293.60	24,293.60	24,979.06
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	1,695.28	1,695.28				
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	26,161.19	26,161.19	25,370.48	24,293.60	24,293.60	24,979.06
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	0.00					
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00					
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	117,247,411.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,379.26	2.10%	6,513.26	2.40%	6,669.26
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		24,979.06	-2.62%	24,324.70	-0.92%	24,100.04
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		159,347,918.30	-0.57%	158,433,095.52	1.45%	160,729,432.77
d. Other Revenue Limit (Form RL, lines 6 thru 14)		188,450.00	-0.61%	187,300.00	1.45%	190,024.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		159,536,368.30	-0.57%	158,620,395.52	1.45%	160,919,456.77
f. Deficit Factor (Form RL, line 16)		0.77795	0.00%	0.77795	0.00%	0.77795
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		124,111,317.72	-0.57%	123,398,736.69	1.45%	125,187,291.39
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)		(5,885,040.00)	-0.12%	(5,878,063.00)	2.86%	(6,046,155.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(978,866.00)	2.92%	(1,007,480.00)	3.31%	(1,040,788.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		117,247,411.72	-0.63%	116,513,193.69	1.36%	118,100,348.39
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	30,974,006.00	-6.00%	29,115,566.00	2.40%	29,814,340.00
4. Other Local Revenues	8600-8799	4,509,272.00	93.02%	8,703,967.00	-45.84%	4,714,462.00
5. Other Financing Sources	8900-8999	(24,214,343.00)	-6.16%	(22,722,844.00)	11.41%	(25,316,192.00)
6. Total (Sum lines A1k thru A5)		128,516,346.72	2.41%	131,609,882.69	-3.26%	127,312,958.39
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				77,638,890.00		66,503,330.00
b. Step & Column Adjustment				1,630,417.00		1,396,570.00
c. Cost-of-Living Adjustment				(12,765,977.00)		(180,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,638,890.00	-14.34%	66,503,330.00	1.83%	67,719,900.00
2. Classified Salaries						
a. Base Salaries				23,643,013.00		23,617,562.00
b. Step & Column Adjustment				496,503.00		506,930.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(521,954.00)		(210,479.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,643,013.00	-0.11%	23,617,562.00	1.26%	23,914,013.00
3. Employee Benefits	3000-3999	27,222,515.00	-8.54%	24,897,077.00	1.82%	25,350,916.00
4. Books and Supplies	4000-4999	5,722,446.00	-8.50%	5,236,324.00	2.70%	5,377,705.00
5. Services and Other Operating Expenditures	5000-5999	16,754,354.00	-8.95%	15,255,290.00	2.70%	15,667,183.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,770,985.00	2.40%	2,837,489.00	2.70%	2,914,101.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,694,841.00)	2.40%	(3,783,517.00)	2.70%	(3,885,672.00)
9. Other Financing Uses	7600-7699	5,456,838.00	2.40%	5,587,802.00	2.70%	5,738,673.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		155,514,200.00	-9.88%	140,151,357.00	1.89%	142,796,819.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(26,997,853.28)		(8,541,474.31)		(15,483,860.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,647,909.62		16,650,056.34		8,108,582.03
2. Ending Fund Balance (Sum lines C and D1)		16,650,056.34		8,108,582.03		(7,375,278.58)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	868,891.00		868,891.00		868,891.00
b. Designated for Economic Uncertainties	9770	7,626,093.00		7,013,851.00		(8,244,169.58)
c. Fund Balance Designations	9775, 9780	8,155,071.62		225,840.03		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		16,650,056.62		8,108,582.03		(7,375,278.58)

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	7,626,093.00		7,013,851.00		(8,244,169.58)
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		7,626,093.00		7,013,851.00		(8,244,169.58)
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.						
The reduction in expenditures are reflected over the next two subsequent years for salaries and other expenses. All salary reduction are Board Approved.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	5,885,040.00	-0.12%	5,878,063.00	2.86%	6,046,155.00
2. Federal Revenues	8100-8299	31,434,662.00	-3.18%	30,434,662.00	2.40%	31,165,094.00
3. Other State Revenues	8300-8599	33,773,480.00	0.62%	33,982,723.00	2.55%	34,848,308.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources	8900-8999	24,214,343.00	-6.16%	22,722,844.00	11.41%	25,316,192.00
6. Total (Sum lines A1 thru A5)		95,307,525.00	-2.40%	93,018,292.00	4.68%	97,375,749.00
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				31,158,715.00		32,523,737.00
b. Step & Column Adjustment				654,333.00		682,998.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				710,689.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,158,715.00	4.38%	32,523,737.00	2.10%	33,206,735.00
2. Classified Salaries						
a. Base Salaries				12,047,216.00		12,300,208.00
b. Step & Column Adjustment				252,992.00		258,304.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,047,216.00	2.10%	12,300,208.00	2.10%	12,558,512.00
3. Employee Benefits	3000-3999	10,582,973.00	3.87%	10,992,546.00	2.10%	11,223,389.00
4. Books and Supplies	4000-4999	11,426,717.00	-10.22%	10,259,234.00	12.05%	11,494,984.00
5. Services and Other Operating Expenditures	5000-5999	15,074,527.00	-5.87%	14,190,124.00	9.46%	15,532,007.00
6. Capital Outlay	6000-6999	126,863.00	2.40%	129,908.00	2.70%	133,416.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,899,655.00	-14.41%	10,185,247.00	2.70%	10,460,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,990,859.00	2.40%	3,062,640.00	2.70%	3,145,331.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		95,307,525.00	-1.75%	93,643,644.00	4.39%	97,754,623.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(625,352.00)		(378,874.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,007,666.72		1,007,666.72		382,314.72
2. Ending Fund Balance (Sum lines C and D1)		1,007,666.72		382,314.72		3,440.72
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,007,666.72		382,314.72		3,440.72
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,007,666.72		382,314.72		3,440.72

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The reduction in expenditures are reflected over the next two subsequent years for salaries and other expense. All salary reductions are Board Approved.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	123,132,451.00	-0.60%	122,391,256.69	1.43%	124,146,503.39
2. Federal Revenues	8100-8299	31,434,662.00	-3.18%	30,434,662.00	2.40%	31,165,094.00
3. Other State Revenues	8300-8599	64,747,486.00	-2.55%	63,098,289.00	2.48%	64,662,648.00
4. Other Local Revenues	8600-8799	4,509,272.00	93.02%	8,703,967.00	-45.84%	4,714,462.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		223,823,871.72	0.36%	224,628,174.69	0.03%	224,688,707.39
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						
				108,797,605.00		99,027,067.00
b. Step & Column Adjustment						
				2,284,750.00		2,079,568.00
c. Cost-of-Living Adjustment						
				(12,765,977.00)		(180,000.00)
d. Other Adjustments						
				710,689.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,797,605.00	-8.98%	99,027,067.00	1.92%	100,926,635.00
2. Classified Salaries						
a. Base Salaries						
				35,690,229.00		35,917,770.00
b. Step & Column Adjustment						
				749,495.00		765,234.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				(521,954.00)		(210,479.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,690,229.00	0.64%	35,917,770.00	1.54%	36,472,525.00
3. Employee Benefits	3000-3999	37,805,488.00	-5.07%	35,889,623.00	1.91%	36,574,305.00
4. Books and Supplies	4000-4999	17,149,163.00	-9.64%	15,495,558.00	8.89%	16,872,689.00
5. Services and Other Operating Expenditures	5000-5999	31,828,881.00	-7.49%	29,445,414.00	5.96%	31,199,190.00
6. Capital Outlay	6000-6999	126,863.00	2.40%	129,908.00	2.70%	133,416.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,670,640.00	-11.23%	13,022,736.00	2.70%	13,374,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(703,982.00)	2.40%	(720,877.00)	2.70%	(740,341.00)
9. Other Financing Uses	7600-7699	5,456,838.00	2.40%	5,587,802.00	2.70%	5,738,673.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		250,821,725.00	-6.79%	233,795,001.00	2.89%	240,551,442.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(26,997,853.28)		(9,166,826.31)		(15,862,734.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		44,655,576.34		17,657,723.06		8,490,896.75
2. Ending Fund Balance (Sum lines C and D1)						
		17,657,723.06		8,490,896.75		(7,371,837.86)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves						
	9710-9740	1,876,557.72		1,251,205.72		872,331.72
b. Designated for Economic Uncertainties						
	9770	7,626,093.00		7,013,851.00		(8,244,169.58)
c. Fund Balance Designations						
	9775, 9780	8,155,071.62		225,840.03		0.00
d. Undesignated/Unappropriated Balance						
	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						
		17,657,723.34		8,490,896.75		(7,371,837.86)
(Line D3e must agree with line D2)						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	7,626,093.00		7,013,851.00		(8,244,169.58)
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(101,440.31)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,524,652.69		7,013,851.00		(8,244,169.58)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		-3.43%
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 answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		23,890.00		23,684.00		23,704.36
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		250,821,725.00		233,795,001.00		240,551,442.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		250,821,725.00		233,795,001.00		240,551,442.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,524,651.75		7,013,850.03		7,216,543.26
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)		7,524,651.75		7,013,850.03		7,216,543.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,142.26	6,404.26
2. Inflation Increase	0041	261.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,403.26	6,379.26
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,403.26	6,379.26
b. Revenue Limit ADA	0033	25,370.48	24,979.06
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	162,453,779.76	159,347,918.30
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	0.00	188,450.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	212,426.00	
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	162,666,205.76	159,536,368.30
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.77795
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	132,808,823.69	124,111,317.72
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	383,298.00	383,298.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,110,610.00	746,654.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	548,167.00	569,038.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(179,145.00)	205,682.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	132,629,678.69	124,316,999.72

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	17,550,913.00	14,757,022.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	138,059.00	117,902.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	17,412,854.00	14,639,120.00
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	115,216,824.69	109,677,879.72
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,480,992.00	1,362,164.00
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	---	(6,444,836.00)	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(7,925,828.00)	(1,362,164.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	107,290,996.69	108,315,715.72
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	107,290,996.69	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	431,851.00	430,790.00
46. California High School Exit Exam	9002	127,317.00	126,086.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	641,032.00	638,053.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	8,572.00	8,536.00

Description	2009-10 Actual	2010-11 Budget	% Diff.
SELPA Name: Mid-Cities (DC)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	28,278,647.00	28,278,647.00	0.00%
2. Local Special Education Property Taxes	6,506,528.00	6,506,528.00	0.00%
3. Federal IDEA, Part B, Local Assistance Grants	12,232,464.00	12,232,464.00	0.00%
4. Applicable Excess ERAF	0.00	0.00	0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	47,017,639.00	47,017,639.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment	(583,664.00)	(583,664.00)	0.00%
D. Special Disabilities Adjustment Apportionment			0.00%
E. Subtotal (Sum of lines A.5, B, C, and D)	46,433,975.00	46,433,975.00	0.00%
F. Program Specialist/Regionalized Services Apportionment	886,813.00	886,813.00	0.00%
G. Low Incidence Materials and Equipment Apportionment	94,169.00	94,169.00	0.00%
H. Out of Home Care Apportionment	1,881,497.00	1,881,497.00	0.00%
I. NPS/LCI Extraordinary Cost Pool Apportionment	0.00	0.00	0.00%
J. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	49,296,454.00	49,296,454.00	0.00%
L. Mental Health Apportionment	368,841.00	368,841.00	0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)	0.00	0.00	0.00%
N. Federal IDEA Local Assistance Grants - Preschool	714,566.00	714,566.00	0.00%
O. Federal IDEA - Section 619 Preschool	314,858.00	314,858.00	0.00%
P. Other Federal Discretionary Grants	189,167.00	189,167.00	0.00%
Q. Other Adjustments	364,316.00	364,316.00	0.00%
R. Total SELPA Revenues (Sum lines K through Q)	51,248,202.00	51,248,202.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DC00)	10,643,523.00	10,643,523.00	0.00%
Bellflower Unified (DC01)	9,292,013.00	9,292,013.00	0.00%
Compton Unified (DC02)	13,986,036.00	13,986,036.00	0.00%
Lynwood Unified (DC03)	7,991,265.00	7,991,265.00	0.00%
Paramount Unified (DC04)	9,335,365.00	9,335,365.00	0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	51,248,202.00	51,248,202.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			