

Berkeley Unified School District

2010-2011
Adopted
BUDGET

June 23, 2010

BERKELEY UNIFIED SCHOOL DISTRICT

Adopted Budget for FY 2010-2011

LETTER FROM THE SUPERINTENDENT

For the third straight year, I am writing to you about significant cuts to the Berkeley Unified School District, and all California public schools. Over the last two years, we trimmed \$11 million from the budget, and now more reductions are required. For the next school year the Governor's proposed reductions, coupled with our increasing costs, force us to reduce the General Fund budget by \$3.1 million.

A couple of years ago, California was ranked 47th in per student funding for education. Now, after two years of severe cuts, the State ranks even lower. In many districts, kindergarten through third grade classes, once 20 students, are now 30. Average high school class sizes of 36 to 40 are becoming commonplace. Thanks to Measure A (BSEP), we are not planning to reduce the number of classroom teachers next year or to increase class size. Berkeley grade K-3 classes will remain at an average of 20 students, grades 4-5 at an average of 26, and grades 7-12 at an average of 28.

It is with a real sense of sadness that I watch the continuing economic crisis being compounded by a lack of resolve in Sacramento to prevent the financial collapse of school districts across the state. While in Berkeley there are local resources in the form of Measure A (BSEP) and Measure BB (Facility Maintenance) to help with class size, music, library and other programs, the cuts we will have to make will severely affect the education of our students.

Compounding these difficulties, the Governor has just proposed to eliminate almost all State funding for preschool programs and some after-school programs, such as the district's BEARS program. (The LEARNS after-school programs are not affected by this reduction.) Currently, BUSD runs a \$5.0 million pre-school program and K-3 after-school program (BEARS) for low-income families, funded completely by the State and Federal government. The Governor's cut would eliminate about \$3.6 million of that funding.

The preschool and BEARS program reductions proposed recently by the Governor came as a shock, and no local support is in place for these programs. This proposal hits our most vulnerable population: children in low-income households. We are collaborating with the City of Berkeley and other preschool providers to attempt to mitigate the damage if these reductions become part of the State budget. District preschools, and other area preschools funded by these monies, provide a valuable boost to children as they prepare for kindergarten. Kindergarten readiness is a primary goal of 2020 Vision activities, aimed at eliminating the achievement gap.

I asked my staff in February to make a preliminary list of budget reductions, and this list has been reviewed by the Superintendent's Budget Advisory Committee, which made its own recommendations to me. That committee is comprised of an equal number of employees (including all five unions) and community members. I then reviewed all the suggestions before making my own recommendation to the School Board. The School Board will make all final decisions and must pass a balanced budget by the end of June. Proposed reductions sent to the Board by me include:

- Over \$1 million in non-salary items, including classroom furniture, textbook money, State school-targeted funds, high school exit exam support monies; and Transportation Department cuts that will require changes to funding field trip and athletic team transportation
- Elimination of six positions, including a middle school vice principal
- Adult School programs cuts of \$368,000, including fewer classes, higher fees, and increase class sizes
- Elimination of \$500,000 of operating costs with the opening of our new transportation facility (half of this reduction was built into this year's budget)

I have proposed a one-day furlough of all District staff in order to reduce the number of positions to be laid off. A furlough would need to be negotiated with our unions, and my proposal is for the furlough day to be on a staff development day when no students are attending school.

Three straight years of budget reductions are extremely demoralizing for our hard-working teachers and staff, especially those who are receiving notices of possible layoff. I appreciate the community's support of teachers, staff, and administrators, so I want to continue to keep you informed about these budget reductions. You can sign up for email updates at the website, www.berkeley.net.

Sincerely,

William Huyett
Superintendent of Schools

INTRODUCTION

The District's Adopted Budget is being presented to the Alameda County Office of Education with a positive certification that indicates that the District will be able to meet its financial obligations in the current and subsequent two fiscal years. The report demonstrates that the District will meet the 3% reserve required by the State of California for Fiscal Year 2010-2011. The State of California requires the all Districts reserve 3% of their total expenditures (including transfers out) for economic uncertainties.

The Governor's proposed January Budget for Fiscal Year 2010-2011, included substantial cuts to school districts in the Unrestricted General Fund. Additionally, the District had to cover increased costs in step and column and respective health benefits for certificated and classified salaries, and cost of inflation. The budget reductions and increased costs resulted in budget reduction target of \$3.1 million for Fiscal Year 2010-2011.

The Governor's May Revision contained both good and bad news for schools. The level of cuts to schools remained the same as the January proposed budget. The required cut targeted to administration was removed from the proposed January Budget. However, the May Revision included cuts to Proposition 98 for childcare programs. The Governor's budget proposes making nearly \$1.5 billion in cuts to childcare programs, of which \$1.2 billion is attributable to eliminating State funding for need-based, subsidized childcare. State preschool programs are exempt and would continue to receive funding under Proposition 98. However, depending upon the type of programs operated, cuts in this area could affect programs that are offered.

The District took steps to address the State budget reductions and maintain a positive certification for Fiscal Year 2010-2011. Budget cuts, revenue projections and flexibility options in the amount of \$3.19 million are being proposed to the Board on June 9, 2010 that include use of \$690,000 in on-going revenue generated by increased ADA, \$372,600 in staffing reductions, \$265,000 in rental savings, \$806,000 in flexibility transfers and \$1,062,400 in other non-salary reductions. The Governor's budget flexibility options (SBX43) allows the use of restricted State revenue for unrestricted educational purposes. The proposed reductions include the use of flexibility options of \$478,000 from various programs and \$328,600 from Adult Education for a total of \$806,600. Therefore, the Adult Education program offered to students for Fiscal Year 2010-2011 will be reduced.

As a reminder, the District is continuing its use of Federal stimulus funding (ARRA) of \$.8 million to reduce the projected increased costs to Special Education, \$.3 million for supplemental programs under Title I, and \$2.3 million to prevent layoffs of employees. The balance of these funds will be fully used in Fiscal Year 2010-2011. Therefore, \$3.4 million in budget reductions or additional revenue will be needed for Fiscal Year 2011-2012.

Structural Deficit

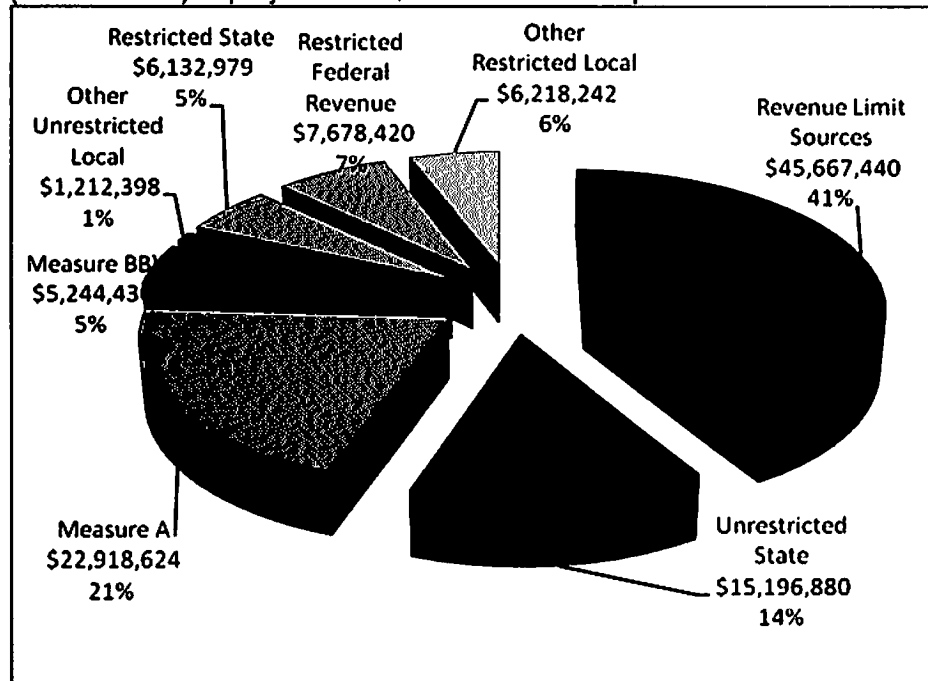
The District is deficit spending in the Unrestricted General Fund (01) including the Parcel Tax Funds (Funds 02-08) in the amount of \$2.5 million. There is planned deficit spending of \$1.4 million in the parcel tax funds 02-08 to expend reserves needed for Fiscal Year 2010-2011. The balance of \$1.1 million is deficit spending in the Unrestricted General Fund 01. Although the District is deficit spending in the Unrestricted General Fund 01 by \$1.1 million, the structural (on-going) deficit is \$673,000. After adjusting for one-time revenue for revenue received for the after-school program of \$242,000, one-time expenditures to expend carryover of \$131,000, one-time expenditures for funding budget reductions one more year of \$235,000 and a one-time contribution to Child Development fund of \$307,000, the structural deficit remains at \$673,000. The District has enough one-time reserves in fiscal year 2010-2011 to cover this deficit.

What contributed to the structural deficit in the Unrestricted Fund 01? Some factors are that the budget cut target for Fiscal Year 2010-2011 did not include structural deficit carried forward from Fiscal Year 2009-2010 of \$230,000, the impact on indirect costs from Child Development fund reductions of \$248,000 and reduction in State class size reduction funds of \$125,000 and an employee that could no longer be funded in ARRA funds due to increased salary cost due to step and column and employee benefits. If Child Development funds are not cut by the State then the indirect costs of \$248,000 will be restored in the budget and the structural deficit would then be \$425,000. The balance of the structural deficit of \$425,000 must be addressed in 2011-2012 Fiscal Year along with the \$3.4 million budget gap that will exist after ARRA stimulus funds are fully expended and any new budget reductions that may be made at the State level, if any.

COMBINED GENERAL FUND

Revenues

Revenues projected in the combined General Fund for Fiscal Year 2010-11 total \$110.2 million. Revenue limit funding is projected at \$45.6 million or 41% of all 2010-11 combined General Fund dollars. This funding has been reduced by \$6.6 million or 10% since Fiscal Year 2007-2008. Restricted revenue is \$24.4 million or 18% of the total. Local Parcel Tax (Measure A) revenue is projected at \$22.7 million and represents 21% of the total. Local Parcel Tax (Measure BB) is projected at \$5.5 million and represents 5% of the total.



Revenue Limit Funding

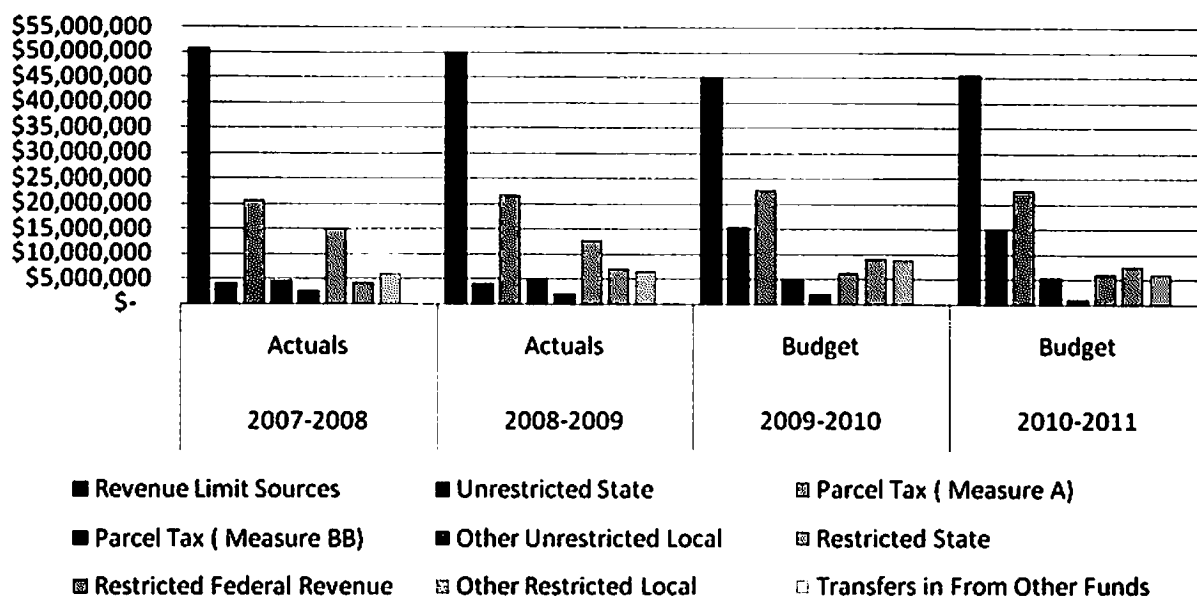
The District receives the majority of its revenue based on attendance multiplied by an amount determined by the State of California called the Revenue Limit. The Revenue Limit calculation also includes other supplemental revenues in addition to revenues based on attendance. The base revenue limit (BRL) amount

received per ADA for the 2010-11 year for Berkeley Unified was \$6,551.83, a negative .39% decrease from the prior year's rate of \$6,576.83. However, due to State budget reductions, two deficit factors are applied to the revenue limit which only gives the District 90.785% of the total calculated revenue limit amount and another deficit factor of 89.649 % of the deficiated revenue limit.

This table reflects the District's prior and current year enrollment and ADA. The District's enrollment is steady and has been increasing slightly. The District's enrollment increased by 190 in Fiscal Year 2009-2010 and is projected to increase by another 66 students in 2010-2011. The District's attendance improved by 235 ADA in Fiscal Year 2009-2010 and is budgeted to improve by another 62 ADA due to projected increase in enrollment.

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-2009</u>	<u>2009-10</u>	<u>2010-11</u> <u>Projected</u> <u>Enrollment</u>
CBEDS Enrollment/October	9,088	9,105	9118	9308	9374
Change in Enrollment	12	17	13	190	66
Second Period (P-2) ADA	8,222.67	8,413.44	8,456.35	8,692.81	8,756.95
Annual ADA	8,188.37	8,194.5	8,424.00	8,454.46	8,660.58
Revenue Limit ADA	8,281.08	8,412.84	8,457.06	8,691.99	8,754.45
ADA Percentage of Enrollment	90.5%	92.4%	92.8%	93.4%	93.4%

Combined General Fund Revenue Comparative



Revenue Limit

Revenue limit funding is \$45.6 million in 2010-11. This funding has been reduced by \$6.6 million or 13% since Fiscal Year 2007-2008. However, due to increase in ADA in this funding only reflects a 10% reduction since Fiscal Year 2007-2008.

Federal Revenues

Federal revenue is \$7.6 million dollars in 2010-11. 60% of the district's Federal revenues come from No Child Left Behind (NCLB) and 32% from Special Education funding. Federal revenues increased by \$3.3 million since Fiscal Year 2007-2008 primarily due to receipt of ARRA stabilization funds..

State Revenues

State revenue from combined restricted and unrestricted State sources is \$21.3 million. \$15.2 million of the funding received from State resources is unrestricted and \$6.1 million is restricted. Unrestricted funds now include \$10.9 in SBX43 flexibility funds programs (including adult education) that used to be restricted, \$1.2 million in lottery funds, \$2.6 million in K-3 Class Size Reduction (CSR) funds and \$367,000 million in supplemental hourly program funding and \$.1 million in other State unrestricted revenue. Restricted State revenue now only includes \$.7 million in home-to-School transportation, \$.7 million in economic impact aide, \$.2 million in Special Education transportation, \$1.8 million in after-school education and safety, \$1.6 million in California Nutrition Network and \$.9 million in other restricted State revenue.

Local Parcel Taxes

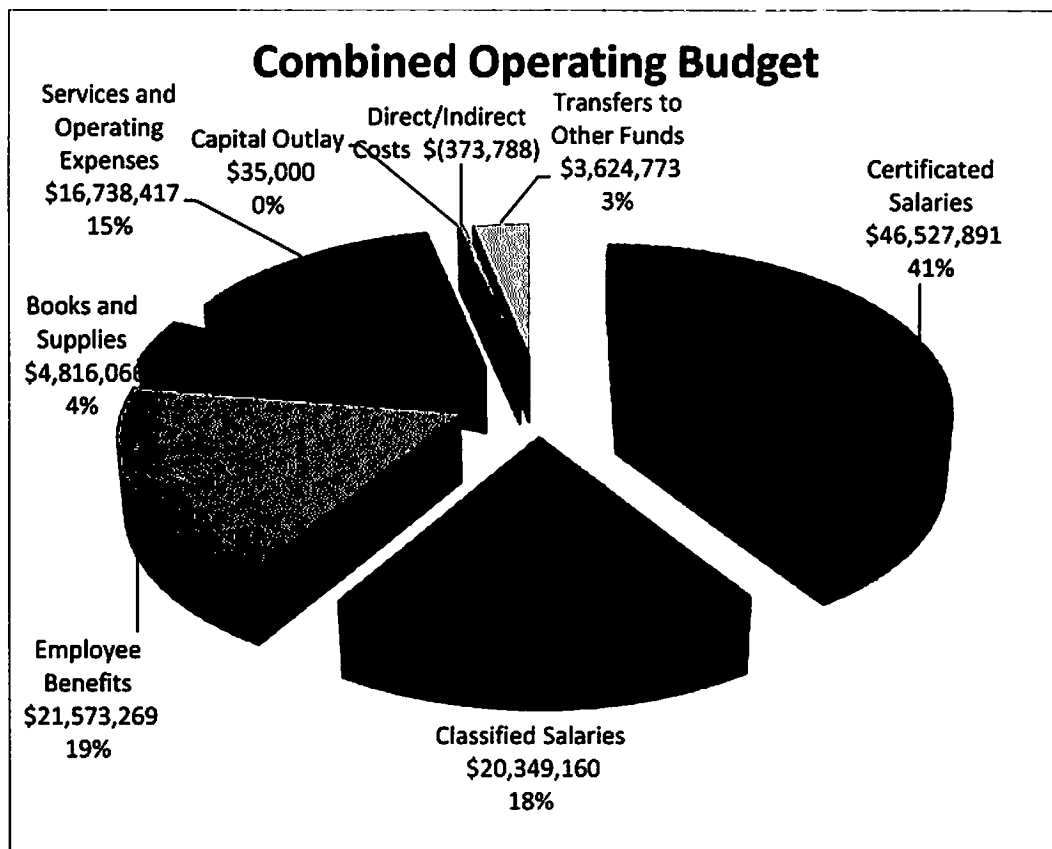
Local parcel taxes represent 26% of the combined General Fund revenues. Parcel tax revenue from BSEP/Measure A is \$22.7 million and is budgeted about the same as the prior year. There was no cost-of-living adjustment (COLA) for 2010-2011 due to the fact that the State COLA was a negative .39%. Of the BSEP revenue, 66% is designated for class size reduction; 10.25% is designated for school enrichment programs; 6.25% for visual and performing arts programs; 7.25% for school libraries; 1.25% for parent outreach and translation services and 9% for professional development, educational program evaluation, and technology for schools. Parcel tax revenue from Measure BB is \$5.5 million and increased by 4.25% over prior year, primarily due to an allowable COLA increase and late receipt of some prior year tax collections. These funds are used for school building maintenance and security.

Other Local Revenues

Other combined local revenues for 2009-10 totaled \$7.2 million. Unrestricted local revenues are projected at \$1 million and includes interest earnings, leases and rental revenue, and interest earned on the District's tax revenue anticipation note (TRANS). Restricted local revenues is projected at \$6.2 million and includes parent fees for after school programs, Special Education revenues received from local SELPA, local donations and grant funds.

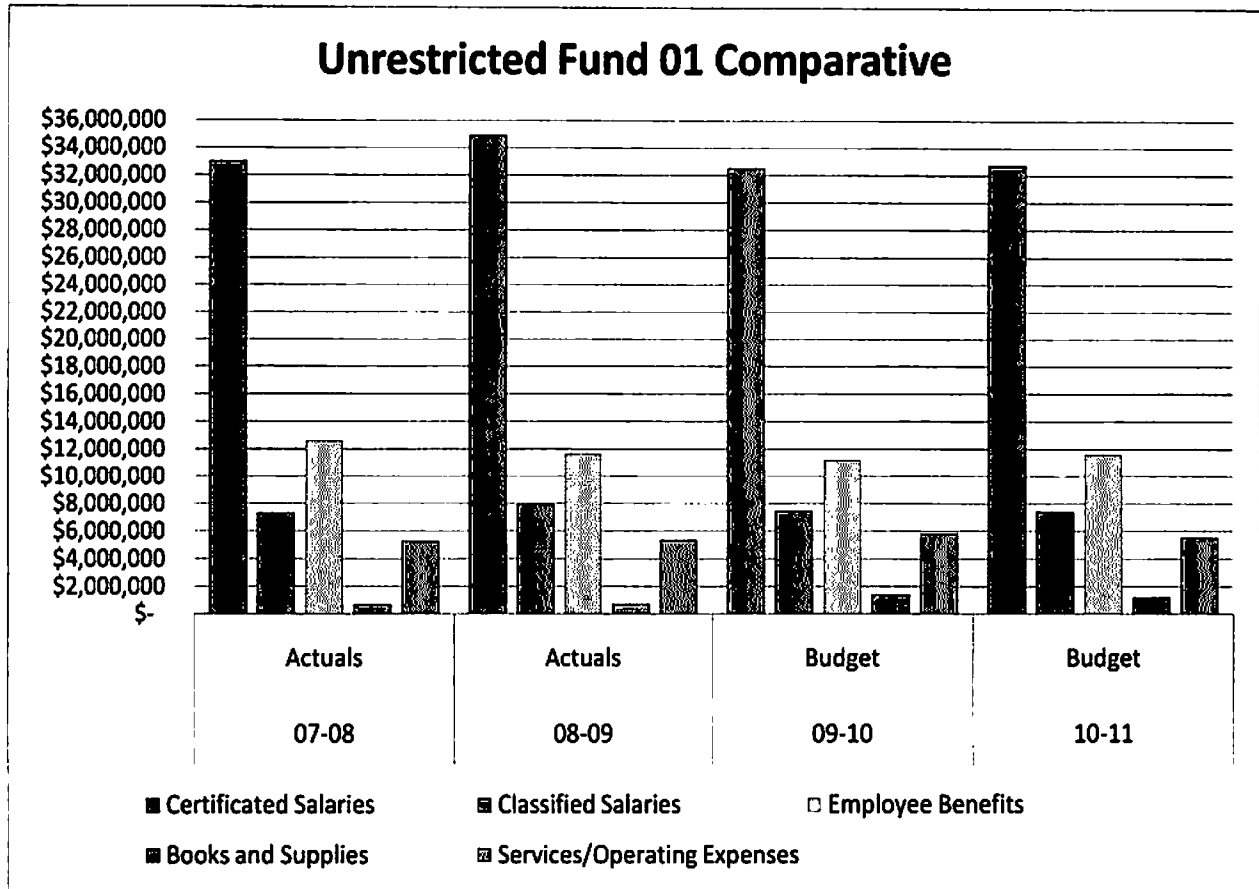
Expenditures

The Combined General Fund includes expenditures for the unrestricted and restricted State, Federal and local funds. Combined General Fund expenditures for the 2010-11 Fiscal Year is \$113.2 million. Unrestricted General Fund expenditures (Fund 01) are \$58.9 million or 51% of the combined General Fund expenditures.



Salaries and Benefits

Salaries and benefits total \$88.3 million and are 81% of all combined General Fund expenses. Unrestricted General Fund (01) salaries and benefits are \$51.8 million or 86% of unrestricted expenditures. General Fund 01's year to year expenditure comparative which represents the District's Unrestricted General Fund only is shown on the next page. Certificated teacher salaries increased by \$288,000 plus benefits from Fiscal Year 2009-2010 due to increased teachers staffing to support enrollment growth. Certificated administrative salaries decreased by \$128,590 primarily due to staff reductions. Classified salaries decreased due to budget reductions. Employee benefits increased in 2009-2010 due increase in employer paid premiums for classified staff, increase in certificated teacher staff positions and increase in unemployment costs.



Salaries and Benefits

Salaries and benefits total \$88.3 million and are 81% of all combined General Fund expenses. Unrestricted General Fund (01) salaries and benefits are \$51.8 million or 86% of unrestricted expenditures. Certificated teacher salaries increased by \$288,000 plus benefits from Fiscal Year 2009-2010 due to increased teachers staffing to support enrollment growth. This increase would have been higher; however, 6.4 FTE teachers for expanded course offerings were transferred to BSEP Fund (04). Certificated administrative salaries decreased by \$128,590 primarily due to staff reductions. Classified salaries decreased due to budget reductions. Employee benefits increased in 2009-2010 due increase in employer paid premiums for classified staff, increase in certificated teacher staff positions and increase in unemployment costs.

Books and Supplies

Unrestricted General Fund expenditures for books and supplies total \$1.2 million and the combined General Fund expenditures for books and supplies total \$4.8 million. Books and supplies cost decreased by .2 million over prior year for the Unrestricted General Fund due to budget reductions.

Services and Other Operating Expenses

Unrestricted General Fund expenditures for services and other operating expenses total \$5.6 million and the combined General Fund expenditures for services and other operating expenses total \$16.7 million. Services and other operating cost decreased by \$.3 million over the prior year due to budget reductions.

Capital Outlay

Expenditures in the combined General Fund total \$35,000 for capital outlay in the 2010-11 Fiscal Year. This is a 84% decline from 2008-09 due primarily to use of these funds for one-time costs in prior year that are not budgeted in the current year.

Transfers to other funds

The combined General Fund budget shows a \$3.6 million transfer to other funds. The District is transferring \$3.1 million to the Adult Education fund and \$.2 million to the self insurance fund for the self funded portion of property and liability and .3 million to Child Development to support program through the summer pending more information on state budget cuts to child care. The Governor's proposed budget includes a substantial reduction to these funds. Under the State flexibility option SBX 3, Adult Education fund revenue of \$3.8 million is now unrestricted funds and recorded in the General Fund instead of the Adult Education fund. Since the District opted to eliminate a portion of its Adult Education programs but continue its core programs, a transfer of \$3.1 million of these funds is being transferred to the Adult Education fund. The other \$.7 million of this funding is retained in the Unrestricted General Fund to offset State budget reductions.

Indirect/Direct costs

The indirect percentage is calculated each year by a formula established by the California Department of Education. Berkeley Unified's indirect rate for Fiscal Year 2010-11 is 6.27%. Restricted programs and special funds are charged indirect costs for support provided by central services. Other funds such as the Adult Education, Cafeteria and Child Development funds are budgeted to contribute \$322,000 to the Unrestricted General Fund for support services. This amount is reduced from the prior year indirect charge by \$285,000 due to reduction in Child Development program expenditures and therefore, reduction in indirect costs. The Restricted General Fund contributed \$2.2 million in indirect costs to the Unrestricted General Fund for support services, which has a zero net effect to the combined General Fund.

Contribution History

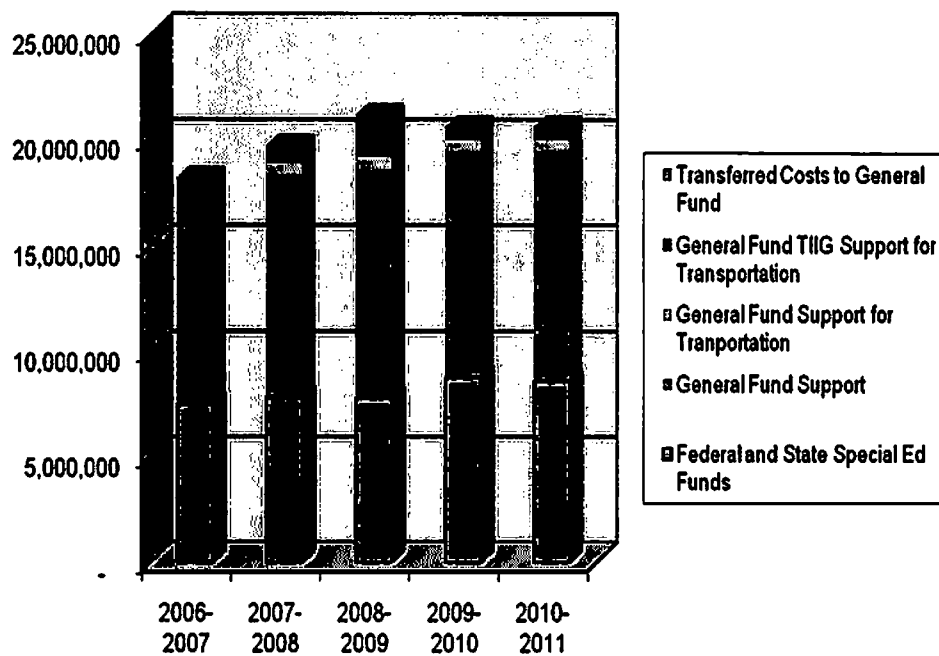
Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions to the Unrestricted General Fund from Other Programs and Funds

The Unrestricted General Fund is budgeted to receive a contribution of \$12.4 million from BSEP/Measure A parcel taxes to maintain class size reduction as stipulated in the Measure. This is a decrease of \$.2 million over the prior year due to transferring 6.8 FTE teachers for expanded course offerings to be funded directly by BSEP/Measure A in Fund 4 which was offset by increase in BSEP transfer due primarily to funding additional 4.47 FTE due to enrollment growth. The General Fund is also budgeted to receive \$242,317 due to a settlement on a claim against the California Department of Education for after school program funds that were never received in Fiscal Year 2005-2006. At the end of 2008-2009, the Unrestricted General Fund contributed to the after school program for the write-off of these funds and will now be reimbursed in Fiscal Year 2010-2011.

Contributions to Other Programs and Funds for the Unrestricted General Fund

Programs that received a contribution from the Unrestricted General Fund include Special Education program, Special Education transportation, and Continuation Education program. The District is budgeted to contribute a total of \$10.9 million to Special Education program, \$1.1 million to Special Education transportation, \$1.2 million to Home-to-school transportation, and \$.7 million to continuation education.



Special Education Contribution History
Under the state's maintenance of effort (MOE) requirement, District is required to expend at least \$1 over the prior year. In prior year 2008-2009, the regular education portion of ULSS teachers' salaries and benefits and general administrative consulting costs \$1.4 million was transferred to the Unrestricted General Fund. This was done in order to reduce Special Education cost for Fiscal Year 2008-2009 just barely above the

the 2007-2008 MOE level and to ensure compliance in Fiscal Year 2009-2010. In Fiscal Year 2009-2010 the District had \$800,000 in new Federal ARRA available for use in which 50% must be used for additional costs and 50% could be used to absorb existing cost. Therefore, the District moved \$400,000 of the Special Education portion of ULSS salary and expenditures into the new Federal ARRA funds. The District also reduced its contribution to Special Education by \$400,000 by moving existing Special Education expenditures into new Federal ARRA funds. For 2010-2011, the District Special Education cost is projected to exceed the prior year by at least \$1.

Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$3,399,264. As of the Adopted Budget, the State required reserve is set aside in the following funds:

Measure BB (Fund 02)	\$ 188,841
BSEP/Measure A (Fund 04-08)	\$ 703,689
Special Reserve – (Fund 17)	\$ <u>2,535,018</u>
Total	\$ 3,427,548
Required 3%	\$3,399,264
Backfilled with Parcel Tax	\$0
Reserve in Excess of 3%	\$28,284

FISCAL STATUS OF THE DISTRICT OTHER FUNDS

1. Parcel Tax Funds – Fund 02 – 08

The Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for revenue limit sources. These revenues are recorded in Funds 02 through Funds 08. The ending fund balance is as follows for the Measure A/BSEP programs.

Fund 02	Facilities Safety and Maintenance	\$ 819,734
Fund 04	BSEP/Measure A of 2006	
	Class Size Reduction	1,244,168
	Other BSEP Programs	1,016,798
	Reserve for Economic Uncertainty	722,330
Fund 05	BSEP Site Administered Enrichment	77,809
Fund 06	BSEP Instructional Materials	197,836
Fund 07	BSEP Buildings and Grounds	0
Fund 08	BSEP Measure B of 2004	34,635
Total		<u>\$ 4,113,310</u>

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The enacted State Budget allowed school districts to eliminate their Adult Education programs in 2008-2009 and four subsequent fiscal years and transfer funds to the Unrestricted General Fund to mitigate the effect of State reductions to General Fund revenues. Under the State flexibility option SBX 3, Adult Education fund revenue of \$3.8 million is now unrestricted funds and recorded in the General Fund instead of the Adult Education fund. Since the District opted to eliminate a portion of its Adult Education programs but continue its core programs, a transfer of \$3.1 of these funds is being transferred to the Adult Education fund. The other \$.7 million of this funding is retained in the Unrestricted General Fund to offset State budget reductions. This Fund has a projected ending fund balance of \$5,955.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only for expenditures for the operation of Child Development programs. The Governor's proposed budget includes a substantial reduction to the Child Development program. Therefore, the budget only includes the use of reserves in the Child Development fund of \$875,807 and a contribution from the General Fund of \$306,618 to carry the program through the summer. A conservative approach was taken until there is more information from the final State budget on the amount of the reduction to the Child Development program if any. This Fund is projected to have a zero ending fund balance.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from federal, state, and a la carte sales. The Cafeteria Fund revenue is projected to cover all expenses for Fiscal Year 2010-2011 and have a projected ending fund balance of \$120,882.

5. Deferred Maintenance Fund – Fund 14

The Deferred Maintenance Fund is used to account for the State's Deferred Maintenance apportionment and the District's matching share that is made on a dollar for dollar basis.

Due to Tier III State flexibility this funding has been swept and the remaining ending fund balance of \$6,015 is being retained in Fund 14. Fiscal Year 2009-10 revenue is recognized in the General Fund.

6. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This fund is projected to have an ending fund balance of \$8,064.

7. Special Reserve for Non Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$2,535,018. The amount held in this special reserve fund represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$892,530 the amount in this fund exceeds the fully-required reserve of \$3,399,264 by \$28,284.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. This Fund has a projected ending fund balance of \$7,079,495. Expenditures for capital outlay are budgeted at \$22,308,000 and \$1,890,933 for other operating expenses.

9. State School Building Fund – Fund 30

The State School Building Lease-Purchase Fund is used primarily to account separately for State apportionment as provided by *Education Code* sections 17000-17080. The principal revenues are school facilities apportionments and interest income. This fund had no budgeted activities in FY 2010-2011.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has a projected ending fund balance of \$263,889.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund.

The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has a projected ending fund balance of \$59,364.

13. Self Insurance Fund – Fund 67

Self Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers compensation, health and welfare, and deductible property loss. This fund has a projected ending fund balance of \$2,372,884. This is in addition to the amount reserved in accounts payable to fully fund workers' compensation and general property liability based on actuarial report dated June 2, 2009 in the amount of \$3,017,751.

COMPARISON REPORTS

General Fund – Unrestricted

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
REVENUE LIMIT SOURCES									
8011	State Aid - current year	\$24,114,028	\$25,371,513	\$23,849,441	\$18,553,624	\$19,396,601	\$18,786,217	(\$610,384)	(3.15%)
8019	State Aid - prior years	\$86,078	\$111,199	\$56,299	\$0	\$0	\$0	\$0	0.00%
8021	Homeowners' Exemptions	\$207,516	\$204,535	\$206,683	\$201,402	\$201,402	\$213,410	\$12,008	5.96%
8041	Secured Roll Taxes	\$18,657,334	\$20,144,557	\$21,181,384	\$20,283,209	\$20,283,209	\$21,197,017	\$913,808	4.51%
8042	Unsecured Roll Taxes	\$1,098,830	\$1,160,058	\$1,234,526	\$1,106,013	\$1,106,013	\$1,423,234	\$317,221	28.68%
8043	Prior Years' Taxes	\$4,458	\$25,067	\$56,186	\$4,458	\$4,458	\$56,186	\$51,728	1,160.34%
8044	Supplemental Taxes	\$844,422	\$644,799	\$398,129	\$822,796	\$822,796	\$324,519	(\$498,277)	(60.56%)
8045	Education Rev.Aug. Fund (ERAF)	\$3,071,921	\$3,249,552	\$2,924,348	\$3,259,795	\$3,259,795	\$3,718,609	\$458,814	14.07%
8091	Revenue Limit-Transfer Out	(\$1,491,343)	(\$2,568,665)	(\$2,508,761)	(\$2,386,918)	(\$2,386,918)	(\$2,135,002)	\$251,916	(10.55%)
8092	PERS Reduction Transfer	\$600,407	\$605,546	\$636,446	\$562,541	\$563,684	\$410,534	(\$153,150)	(27.17%)
8099	All Other Transfers - meals needy	(\$565,034)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8290	All Other Federal Revenue	\$245	\$0	\$0	\$0	\$339	\$0	(\$339)	(100.00%)
	Subtotal	\$46,628,863	\$48,948,161	\$48,034,680	\$42,406,920	\$43,251,379	\$43,994,724	\$743,345	1.72%
OTHER STATE REVENUES									
8311	Other State Apportionments-Cur	\$0	\$387,113	\$357,433	\$351,288	\$351,288	\$366,906	\$15,618	4.45%
8434	Class Size Reduction - K-3	\$2,369,308	\$2,399,040	\$2,453,465	\$2,782,458	\$2,657,151	\$2,657,151	\$0	0.00%
8550	Mandated Costs Reimbursements	\$1,313,594	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8560	State Lottery Revenue	\$1,144,361	\$1,193,614	\$1,188,943	\$1,173,942	\$1,173,942	\$1,179,977	\$6,035	0.51%
8565	State Lottery Revenue Prior Year	\$9,961	\$152,398	\$0	\$8,666	\$8,666	\$0	(\$8,666)	(100.00%)
8590	All Other State Revenues	\$69,882	\$20,780	\$45,864	\$10,999,960	\$11,037,695	\$10,992,846	(\$44,849)	(0.41%)
8599	Prior Year State Revenues	\$0	\$20,354	\$0	\$70,037	\$196,100	\$0	(\$196,100)	(100.00%)
	Subtotal	\$4,907,106	\$4,173,299	\$4,045,706	\$15,386,351	\$15,424,842	\$15,196,880	(\$227,962)	(1.48%)
OTHER LOCAL REVENUES									
8621	Parcel Taxes	\$175	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8631	Sale of Equipment and Supplies	\$0	\$0	\$5,962	\$0	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$439,402	\$356,768	\$353,257	\$311,000	\$311,000	\$311,000	\$0	0.00%
8660	Interest	\$273,812	\$430,122	\$112,787	\$80,000	\$80,000	\$50,000	(\$30,000)	(37.50%)
8677	Interagency Services B/W LEAs	\$102,814	\$155,451	\$234,091	\$211,630	\$211,630	\$207,240	(\$4,390)	(2.07%)
8699	All Other Local Revenues	\$455,462	\$402,408	\$105,649	\$152,000	\$190,000	\$305,000	\$115,000	60.53%
	Subtotal	\$1,271,665	\$1,344,749	\$811,746	\$754,630	\$792,630	\$873,240	\$80,610	10.17%
OTHER FINANCING SOURCES									
8919	Other Auth. Transfers In	\$0	\$55,227	\$0	\$0	\$0	\$0	\$0	0.00%
8919	Other Auth. Transfers In - Fund 14	\$0	\$0	\$367,942	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
8980	Contributions - Unrestricted								
8981	BSEP Contribution	\$11,264,276	\$11,929,681	\$12,424,230	\$12,000,500	\$12,000,500	\$11,786,915	(\$213,585)	(1.78%)
8982	BSEP Direct Support	\$427,224	\$418,579	\$408,430	\$397,100	\$397,100	\$381,700	(\$15,400)	(3.88%)
8983	BSEP Substitute Compensation	\$229,441	\$221,818	\$238,854	\$229,900	\$229,900	\$223,400	(\$6,500)	(2.83%)
8990	Contributions - Restricted - Field Trip	\$2,652,355	\$3,227,236	\$2,497,490	\$72,030	\$160,585	\$130,000	(\$30,585)	(19.05%)
8997	Flexibility Transfer (FY07-08)	\$0	\$0	\$1,188,678	\$0	\$0	\$0	\$0	0.00%
8990	Flexibility Transfer (FY08-09)	\$0	\$0	\$709,375	\$76,187	\$0	\$0	\$0	0.00%
8980	Contributions								
	- 0000 - TRANS Interest	\$0	\$213,865	\$260,628	\$0	\$0	\$0	\$0	0.00%
	- 2200 Continuation Education	(\$461,425)	(\$243,410)	(\$401,060)	(\$443,247)	(\$443,247)	(\$687,463)	(\$244,216)	55.10%
	- 3315/3320 - Spec. Ed. Preschool	(\$26,794)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 3330 Sp.Ed. Infant Discretionary Grant	\$0	\$0	\$0	(\$165)	(\$165)	\$0	\$165	(100.00%)
	- 3340 Sp.Ed. IDEA Inservice Training	\$0	\$0	\$0	(\$3,504)	(\$3,504)	\$0	\$3,504	(100.00%)
	- 3360 Sp. Ed. IDEA Low Incidence	\$0	\$0	\$0	(\$5,100)	(\$5,100)	\$0	\$5,100	(100.00%)
	- 3375 Sp. Ed. IDEA Cross Cultural	\$0	\$0	\$0	(\$3,596)	(\$3,596)	\$0	\$3,596	(100.00%)
	- 6010 - ASES	\$0	\$0	(\$246,229)	\$0	\$0	\$242,317	\$242,317	0.00%
	- 6267/0267 - Nat'l Board Certification	(\$893)	(\$1,406)	(\$1,775)	\$0	\$0	\$0	\$0	0.00%
	- 6500 - Special Education	(\$9,099,324)	(\$10,583,510)	(\$10,850,946)	(\$10,773,191)	(\$10,773,191)	(\$10,946,303)	(\$173,112)	1.61%
	- 7230 - Home to School	\$0	\$0	\$0	(\$288,410)	(\$288,410)	\$0	\$288,410	(100.00%)
	- 7240 - Special Ed Transportation	\$0	(\$481,305)	(\$556,540)	(\$434,386)	(\$434,386)	(\$434,386)	\$0	0.00%
	- 7812 - Reader For the Blind	(\$8,239)	\$0	\$10,598	\$0	\$0	\$0	\$0	0.00%
	- 9110 - CAS Contribution	(\$24,731)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 9140 DIME	(\$1,944)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	From fund 05	\$149,672	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Contributions from TIIG - SBX3 4								
	- 7230 Home to School	\$0	\$0	\$0	(\$1,233,474)	(\$1,233,474)	(\$1,268,969)	(\$35,495)	2.88%
	- 7240 Special Ed Transportation	\$0	\$0	\$0	(\$640,740)	(\$640,740)	(\$641,631)	(\$891)	0.14%
	Contributions Subtotal	(\$9,473,679)	(\$11,095,766)	(\$11,785,324)	(\$13,825,813)	(\$13,825,813)	(\$13,736,435)	\$89,378	(0.65%)
	Subtotal	\$5,099,617	\$4,756,775	\$6,049,673	(\$1,050,096)	(\$1,037,728)	(\$1,214,420)	(\$176,692)	17.03%
	TOTAL REVENUES	\$57,907,251	\$59,222,984	\$58,941,805	\$57,497,805	\$58,431,123	\$58,850,424	\$419,301	0.72%
	CERTIFICATED SALARIES								

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
1102	Teachers' Salaries	\$25,030,043	\$26,648,033	\$28,222,775	\$26,253,327	\$26,253,327	\$26,541,981	\$288,654	1.10%
1103	Substitute Teachers Illness	\$768,637	\$913,297	\$944,200	\$828,982	\$828,982	\$828,982	\$0	0.00%
1112	Teachers' Overtime	\$0	\$3,472	\$531	\$3,523	\$3,523	\$0	(\$3,523)	(100.00%)
1116	Tchr Hourly/daily/subs	\$624,614	\$653,480	\$721,565	\$693,841	\$661,424	\$643,874	(\$17,550)	(2.65%)
1117	Teacher stipend	\$186,986	\$285,247	\$213,194	\$239,733	\$239,733	\$262,158	\$22,425	9.35%
1150	Cash in lieu	\$8,281	\$20,646	\$14,569	\$11,673	\$11,673	\$11,673	\$0	0.00%
1151	Subs Cash in lieu	\$36,179	\$25,344	\$31,561	\$0	\$0	\$0	\$0	0.00%
1202	Certificated Support Salaries	\$699,301	\$717,989	\$690,425	\$850,234	\$835,774	\$854,700	\$18,926	2.26%
1216	Hrly / subs / daily	\$3,963	\$12,414	\$9,522	\$11,757	\$10,812	\$1,757	(\$9,055)	(83.75%)
1302	Cert Supv & Adm mthly sal	\$3,352,320	\$3,580,521	\$3,864,724	\$3,538,095	\$3,538,095	\$3,432,303	(\$105,792)	(2.99%)
1303	Adm & Supv Sick Leave	\$0	\$16,620	\$522	\$522	\$522	\$522	\$0	0.00%
1316	Adm & supv subs	\$20,594	\$31,870	\$80,911	\$91,397	\$48,851	\$51,397	\$2,546	5.21%
1317	Adm & supv stipend	\$16,815	\$22,002	\$15,793	\$23,228	\$23,228	\$37,808	\$14,580	62.77%
1350	Cash in lieu	\$22,962	\$28,675	\$37,214	\$32,736	\$29,299	\$29,299	\$0	0.00%
1902	Other Certificated Salaries	\$138,201	\$116,964	\$129,556	\$140,030	\$105,030	\$125,395	\$20,365	19.39%
1916	Other Certificated Hourly	\$4,468	\$267	\$0	\$0	\$0	\$0	\$0	0.00%
1950	Cash in lieu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$30,913,365	\$33,076,840	\$34,977,063	\$32,719,078	\$32,590,273	\$32,821,849	\$231,576	0.71%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$0	\$0	\$0	\$0	\$681	\$4,024	\$3,343	490.90%
2103	Instructional Aides Substitute	\$0	\$0	\$0	\$222	\$222	\$222	\$0	0.00%
2112	Istructional aides overtime	\$177	\$0	\$5,394	\$62	\$62	\$62	\$0	0.00%
2116	Instr aides hrly/daily/subs	\$13,710	\$14,354	\$7,222	\$7,932	\$7,932	\$2,132	(\$5,800)	(73.12%)
2117	Stipend/student workers	\$93,931	\$65,921	\$71,207	\$76,000	\$76,000	\$76,000	\$0	0.00%
2146	Tutors - Hrly	\$58,848	\$16,789	\$62	\$1,831	\$1,831	\$25	(\$1,806)	(98.63%)
2182	Instr. Spec. Monthly Sal.	\$0	\$0	\$0	\$23,872	\$23,872	\$9,298	(\$14,574)	(61.05%)
2186	Instr. Spec. Hourly	\$0	\$0	\$0	\$539	\$539	\$0	(\$539)	(100.00%)
2202	Classified Support Salaries	\$2,356,049	\$2,359,591	\$2,569,895	\$2,516,652	\$2,518,072	\$2,598,230	\$79,158	3.14%
2203	Classified Support Substitutes	\$0	\$0	\$0	\$181,144	\$181,144	\$181,144	\$0	0.00%
2212	Class support overtime	\$280,438	\$279,126	\$233,596	\$291,734	\$171,734	\$236,034	\$64,300	37.44%
2216	Class support hrly/daily/subs	\$393,223	\$493,679	\$535,006	\$218,453	\$308,453	\$208,769	(\$99,684)	(32.32%)
2217	Class support stipend	\$12,869	\$19,310	\$8,933	\$16,604	\$16,604	\$16,604	\$0	0.00%
2250	Cash in lieu	\$26,117	\$21,467	\$19,390	\$19,666	\$19,666	\$19,666	\$0	0.00%
2265	Student worker	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
2302	Classified Super. & Admin Sal	\$1,087,714	\$1,080,713	\$1,000,501	\$1,040,065	\$1,040,065	\$1,001,027	(\$39,038)	(3.75%)
2316	Classified Supv - hourly/daily/sub	\$1,687	\$5,135	\$14,313	\$4,697	\$4,697	\$0	(\$4,697)	(100.00%)

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
2350	Cash in lieu	\$3,724	\$3,829	\$3,935	\$4,100	\$4,100	\$4,100	\$0	0.00%
2402	Clerical, Tech & Off. Staff Sal.	\$2,634,039	\$2,684,883	\$3,162,653	\$2,929,451	\$2,826,031	\$2,820,014	(\$6,017)	(0.21%)
2403	Clerical Tech & Ofc Sub	\$0	\$0	\$0	\$80,359	\$43,513	\$43,688	\$175	0.40%
2412	Clerical Tech & Off overtime	\$33,800	\$33,901	\$25,632	\$38,077	\$48,077	\$41,240	(\$6,837)	(14.22%)
2416	Clerical hrly/ daily/subs	\$170,436	\$164,470	\$174,094	\$76,729	\$87,436	\$64,865	(\$22,571)	(25.81%)
2450	Cash in lieu	\$35,399	\$24,271	\$25,977	\$24,822	\$24,822	\$21,096	(\$3,726)	(15.01%)
2902	Other Certificated Salaries	\$0	\$0	\$0	\$0	\$5,500	\$21,538	\$16,038	291.60%
2903	Other Classified Substitute	\$0	\$0	\$0	\$427	\$427	\$427	\$0	0.00%
2912	Other Classified Monthly Salaries	\$0	\$0	\$600	\$2,000	\$2,000	\$2,000	\$0	0.00%
2916	Other Class subs/dailu/hrly	\$117,593	\$109,434	\$124,301	\$123,162	\$121,897	\$101,087	(\$20,810)	(17.07%)
2917	Stipend/student workers	\$5,899	\$0	\$714	\$0	\$0	\$0	\$0	0.00%
2950	Cash in lieu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$7,325,652	\$7,386,872	\$7,983,424	\$7,688,599	\$7,546,377	\$7,483,292	(\$63,085)	(0.84%)
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$2,535,279	\$2,652,644	\$2,752,720	\$2,658,704	\$2,622,811	\$2,692,702	\$69,891	2.66%
3102	STRS - Classified	\$302	\$1,427	\$713	\$12	\$12	\$0	(\$12)	(100.00%)
3201	PERS - Certificated	\$23,103	\$32,137	\$35,579	\$22,599	\$22,599	\$26,913	\$4,314	19.09%
3202	PERS - Classified	\$556,052	\$583,663	\$647,657	\$638,191	\$633,755	\$691,044	\$57,289	9.04%
3301	Medicare - Instructional	\$419,379	\$450,264	\$476,525	\$477,849	\$447,927	\$476,831	\$28,904	6.45%
3302	Medicare - Non Instructional	\$104,720	\$107,124	\$113,809	\$112,271	\$111,680	\$110,300	(\$1,380)	(1.24%)
3311	OASDI - Certificated	\$29,942	\$42,022	\$47,858	\$14,449	\$14,449	\$15,584	\$1,135	7.86%
3312	OASDI - Classified	\$442,443	\$453,807	\$479,786	\$475,098	\$471,407	\$466,279	(\$5,128)	(1.09%)
3401	Health & Welfare - Certificated	\$3,664,844	\$3,751,563	\$3,658,192	\$3,435,744	\$3,335,744	\$3,388,632	\$52,888	1.59%
3402	Health & Welfare - Classified	\$1,180,443	\$1,154,848	\$1,244,442	\$1,149,519	\$1,205,165	\$1,263,794	\$58,629	4.86%
3403	Dental Recapture - Certificated	\$272,458	(\$84)	\$0	\$0	\$0	\$0	\$0	0.00%
3404	Dental Recapture - Classified	\$52,360	\$122	\$0	\$0	\$0	\$0	\$0	0.00%
3501	SUI - Certificated	\$13,110	\$28,067	\$120,923	\$113,244	\$113,264	\$272,262	\$158,998	140.38%
3502	SUI - Classified	\$6,708	\$4,107	\$27,706	\$28,434	\$28,412	\$63,088	\$34,676	122.05%
3601	Workers Comp. - Certificated	\$1,067,605	\$1,388,048	\$937,108	\$802,669	\$802,799	\$805,901	\$3,102	0.39%
3602	Workers Comp. - Classified	\$243,693	\$321,640	\$223,208	\$186,790	\$185,639	\$186,525	\$886	0.48%
3701	Retiree Benefits, Certificated	\$1,137,311	\$1,267,035	\$636,518	\$923,235	\$923,452	\$928,699	\$5,247	0.57%
3702	Retiree Benefits, Classified	\$219,859	\$236,992	\$124,176	\$196,969	\$195,834	\$193,624	(\$2,210)	(1.13%)
3801	PERS Reduction - Certificated	\$8,303	\$10,752	\$12,090	\$17,086	\$17,086	\$4,843	(\$12,243)	(71.66%)
3802	PERS Reduction - Classified	\$207,831	\$194,028	\$204,049	\$146,612	\$146,488	\$124,373	(\$22,115)	(15.10%)
3901	Other Benefits, Certificated	\$36,743	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$12,222,487	\$12,680,206	\$11,743,059	\$11,399,475	\$11,278,523	\$11,711,394	\$432,871	3.84%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
BOOKS AND SUPPLIES									
4100	Apprv Texts & Core Curr. Materials	\$0	\$0	\$0	\$371,106	\$371,106	\$75,540	(\$295,566)	(79.64%)
4200	Books - Other reference materials	\$643	\$0	\$0	\$2,961	\$2,961	\$2,961	\$0	0.00%
4300	Instructional Materials	\$142,092	\$119,018	\$147,897	\$202,267	\$190,445	\$186,816	(\$3,629)	(1.91%)
4350	Other Supplies	\$428,667	\$513,876	\$563,151	\$679,038	\$633,911	\$714,765	\$80,854	12.75%
4355	Disaster Prep Supplies	\$4,068	\$2,398	\$2,404	\$5,000	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated exp./placeholder	\$0	\$0	\$0	\$198,546	\$140,619	\$178,509	\$37,890	26.95%
4400	Equipment \$500 to \$5,000	\$138,904	\$137,031	\$79,159	\$134,532	\$139,232	\$122,582	(\$16,650)	(11.96%)
	Subtotal	\$714,374	\$772,323	\$792,610	\$1,593,451	\$1,480,774	\$1,283,673	(\$197,101)	(13.31%)
SERVICES, OTHER OPERATING SUPPLIES									
5200	Travel & Conferences	\$75,509	\$52,204	\$40,882	\$121,398	\$56,713	\$51,913	(\$4,800)	(8.46%)
5300	Dues and Memberships	\$20,630	\$42,624	\$47,073	\$65,982	\$64,962	\$65,982	\$1,020	1.57%
5400	Insurance	\$441,787	\$485,943	\$559,365	\$651,763	\$651,763	\$651,763	\$0	0.00%
5510	Water / Sewage	\$312,209	\$325,762	\$362,133	\$372,000	\$372,000	\$372,000	\$0	0.00%
5520	Natural Gas	\$380,866	\$338,107	\$252,712	\$321,726	\$321,726	\$321,726	\$0	0.00%
5530	Storm Drains	\$0	\$85,000	\$236,630	\$57,900	\$57,900	\$57,900	\$0	0.00%
5540	Garbage	\$347,573	\$311,252	\$312,821	\$368,200	\$368,200	\$368,200	\$0	0.00%
5550	Electricity	\$1,103,310	\$1,112,679	\$1,195,148	\$1,190,500	\$1,190,500	\$1,190,500	\$0	0.00%
5559	Electricity - Prior Year	\$92,869	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5570	Alarm Service	\$59,848	\$62,853	\$61,004	\$70,500	\$70,500	\$70,500	\$0	0.00%
5600	Rental, Leases & Repairs	\$57,991	\$146,431	\$195,604	\$244,741	\$227,509	\$244,741	\$17,232	7.57%
5610	Rental and Leases	\$0	\$6,217	\$0	\$0	\$0	\$0	\$0	0.00%
5620	Maintenance Contracts	\$789,869	\$801,567	\$610,473	\$682,941	\$682,941	\$652,941	(\$30,000)	(4.39%)
5710	Interprog. Dir. Costs/Prof Development	(\$422,871)	(\$466,847)	(\$393,666)	\$0			\$0	0.00%
5711	Field Trips	\$46,553	\$37,891	\$18,662	\$14,404	\$14,804	\$15,904	\$1,100	7.43%
5712	Central Printing - Xerox	(\$12,826)	\$0	\$0	(\$20,520)	(\$20,040)	(\$12,620)	\$7,420	(37.03%)
5713	Offsites Printing - Copiers	(\$2,250)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5752	Central Printing - Xerox	\$0	(\$530)	\$0	(\$28,500)	(\$30,000)	(\$29,000)	\$1,000	(3.33%)
5753	Offsites Printing - Copiers	\$0	\$0	\$0	(\$9,400)	(\$9,400)	(\$3,000)	\$6,400	(68.09%)
5754	Project Billing Interfund	\$1,499	\$2,024	\$959	\$959	\$959	\$959	\$0	0.00%
5756	Interfund Trans-Food Service-Other Fds	\$0	\$27,405	\$0	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Changes	\$0	\$0	\$0	(\$27,000)	(\$27,000)	(\$27,000)	\$0	0.00%
5100	Contract Services above \$25,000	\$0	\$36,120	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Contract Services	\$1,079,353	\$1,167,573	\$1,118,486	\$975,991	\$1,080,946	\$833,829	(\$247,117)	(22.86%)
5805	Instr Personal Serv	\$3,000	\$4,850	\$2,800	\$2,850	\$2,850	\$2,850	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
5813	FCMAT Consultant	\$17,175	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5814	QSS support/ training	\$36,287	\$34,857	\$36,900	\$52,000	\$52,000	\$52,000	\$0	0.00%
5818	Prior Year Adjustment	\$256,364	\$29,881	\$0	\$0	\$0	\$0	\$0	0.00%
5820	Outside Printing	\$23,480	\$23,530	\$26,727	\$22,173	\$9,502	\$11,173	\$1,671	17.59%
5825	Temp for Vacant Positions	\$14,829	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5829	Legal Fees	\$193,171	\$305,319	\$408,721	\$397,246	\$367,246	\$371,474	\$4,228	1.15%
5831	Audit Expense	\$102,448	\$85,000	\$86,500	\$90,000	\$90,000	\$69,000	(\$21,000)	(23.33%)
5839	Bank Fees	\$157	\$11,426	\$12,928	\$12,500	\$12,500	\$12,500	\$0	0.00%
5840	Special Ed Settlement	\$186,413	\$0	\$11,465	\$11,500	\$11,500	\$11,500	\$0	0.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$17,317	\$17,317	\$17,317	\$0	0.00%
5910	Postage/mailing	\$75,439	\$104,222	\$89,446	\$109,280	\$105,216	\$98,280	(\$6,936)	(6.59%)
5920	Cell Phone	\$21,027	\$3,343	\$15,162	\$27,400	\$27,400	\$23,400	(\$4,000)	(14.60%)
5930	Telephone	\$72,829	\$96,639	\$101,165	\$140,000	\$140,000	\$103,000	(\$37,000)	(26.43%)
5940	Internet Service	\$12,300	\$8,140	\$10,060	\$15,200	\$15,200	\$15,200	\$0	0.00%
5950	Postage-Interfund	(\$5,665)	(\$4,354)	(\$3,925)	(\$4,800)	(\$4,800)	(\$4,800)	\$0	0.00%
	Subtotal	\$5,381,171	\$5,277,130	\$5,416,233	\$5,946,251	\$5,920,914	\$5,610,132	(\$310,782)	(5.25%)
CAPITAL OUTLAY									
6200	Building & improvement of Bldg.	\$0	\$10,784	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$45,701	\$63,000	\$0	\$20,500	\$20,500	\$0	(\$20,500)	(100.00%)
	Subtotal	\$45,701	\$73,783	\$0	\$20,500	\$20,500	\$0	(\$20,500)	(100.00%)
DIRECT SUPPORT/INDIRECT COSTS									
7340	Interprogram Indirect Costs	(\$2,082,774)	(\$2,246,315)	(\$2,442,767)	(\$2,237,025)	(\$2,273,899)	(\$2,206,981)	\$66,918	(2.94%)
7350	Interfund Direct Supp. Costs	(\$47,646)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
7390	Interfund Indirect Costs	(\$701,564)	(\$729,565)	(\$758,922)	(\$608,615)	(\$608,615)	(\$322,906)	\$285,709	(46.94%)
	Subtotal	(\$2,831,984)	(\$3,026,761)	(\$3,252,571)	(\$2,896,522)	(\$2,933,396)	(\$2,580,769)	\$352,627	(12.02%)
INTERFUND TRANSFERS OUT									
7612	B/W Gen. Fund & Spcl Res. Fund	\$1,767,602	\$722,346	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 11 - Adult Education - Lottery	\$150,000	\$150,000	\$150,000	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 11 - SBX3 4	\$0	\$0	\$0	\$3,403,309	\$3,403,309	\$3,074,659	(\$328,650)	(9.66%)
7619	To: Fund 12 - Child Dev	\$23,268	\$0	\$0	\$0	\$0	\$306,618	\$306,618	0.00%
7619	To: Fund 12 - SBX3 4	\$0	\$0	\$0	\$48,476	\$48,476	\$0	(\$48,476)	(100.00%)
7619	To: Fund 13 - Cafeteria	\$742,743	\$217,723	\$23,955	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 15 - Pupil Transp Dept	\$298,000	\$5,145	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$512,000	\$412,000	\$412,000	\$412,000	\$412,000	\$243,496	(\$168,504)	(40.90%)
	Subtotal	\$3,493,613	\$1,507,214	\$585,955	\$3,863,785	\$3,863,785	\$3,624,773	(\$239,012)	(6.19%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 As of 06/30/10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
	Subtotal 7xxx	\$661,629	(\$1,519,547)	(\$2,666,616)	\$967,263	\$930,389	\$1,044,004	\$113,615	12.21%
	TOTAL EXPENDITURES	\$57,264,379	\$57,747,607	\$58,245,772	\$60,334,616	\$59,767,750	\$59,954,344	\$186,594	0.31%
	SURPLUS / (DEFICIT)	\$642,872	\$1,475,376	\$696,033	(\$2,836,811)	(\$1,336,627)	(\$1,103,920)	\$232,707	(17.41%)
	BEGINNING FUND BALANCE	\$303,457	\$902,644	\$2,404,430	\$3,100,463	\$3,100,463	\$1,763,836	(\$1,336,627)	(43.11%)
9793/95	Audit Adjustments & Restatements	\$0	\$26,410	\$0	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$946,329	\$2,404,430	\$3,100,463	\$263,652	\$1,763,836	\$659,916	(\$1,103,920)	(62.59%)
	Designations of Ending Fund Balance								
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9320	Stores/ Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9330	Prepaid Expense	\$4,522	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9770	Designated:								
	- Negotiation Retro Adjustments	\$812,772	\$1,113,359	\$0	\$0	\$0	\$0	\$0	0.00%
	- Unrestricted Lottery	\$29,033	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 2008-2009 Budget reductions		\$298,000	\$0	\$0	\$0	\$0	\$0	0.00%
	- Spe Ed Settlement		\$500,000	\$0	\$0	\$0	\$0	\$0	0.00%
	- Liability to City of Berkeley		\$393,071	\$0	\$0	\$0	\$0	\$0	0.00%
	- One-Time 09-10 Rev Limit Reduction			\$2,156,491	\$0	\$0	\$0	\$0	0.00%
	- Reserve for Economic Uncertainty	\$1	\$0	\$0	\$149,702	\$149,702	\$0	(\$149,702)	(100.00%)
	- Unrestricted Ending Fund Balance			\$843,972	\$13,950	\$1,514,134	\$559,916	(\$954,218)	(63.02%)
	ENDING FUND BALANCE	\$946,328	\$2,404,430	\$3,100,463	\$263,652	\$1,763,836	\$659,916	(\$1,103,920)	(62.59%)
	Economic Uncertainties 3.0%	\$2,631,075	\$2,442,238	\$2,488,597	\$2,669,720	\$2,669,720	\$2,506,734	(\$162,986)	(6.10%)
	Less Fund 17 Balance	\$1,814,780	\$2,442,238	\$2,495,018	\$2,520,018	\$2,520,018	\$2,535,018	\$15,000	0.60%
	Less Fund 01 Reserve	\$1	\$0		\$149,702	\$149,702	\$0	(\$149,702)	(100.00%)
	Amount (Short) of 3% Reserve	(\$816,294)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Special Education

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

Description	RESC	Objects	2006-07 Audited Actuals As of 6/30/07	2007-08 Audited Actual As of 06/30/08	2008-09 Audited Actual As of 06/30/09	Second Interim Budget 2009-10 As of 01-31-10	Estimated Actuals 2009-10 As of 06-09-10	Adopted Budget 2010-11 As of 06-30-10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
REVENUE :										
Special Ed - IDEA Basic Grant Entitlement	3310	8181	\$1,474,434	\$1,530,665	\$1,506,494	\$1,544,271	\$1,539,777	\$1,590,171	\$50,394	3.27%
Special Ed - IDEA Basic Grant Entitlement	3310	8990				\$0	(\$244,024)	(\$252,177)	(\$8,153)	3.34%
Spec Ed - Private Parently Placed ISP	3311	8182				\$0	\$4,494	\$4,401	(\$93)	-2.07%
Coordinated Early Intervention	3312	8990					\$244,024	\$252,177	\$8,153	3.34%
Special Ed - ARRA/IDEA Local Assistance	3313	8181	\$0	\$0	\$0	\$840,790	\$835,897	\$794,888	(\$41,009)	-4.91%
Special Ed - ARRA/IDEA Local Assistance	3313	8990					(\$126,119)	(\$126,610)	(\$491)	0.39%
ARRA Privately Parentally Placed ISP	3314	8181					\$4,893	\$0	(\$4,893)	-100.00%
Special Ed - IDEA Preschool Entitlement	3315	8182	\$36,947	\$30,337	\$45,966	\$32,521	\$32,521	\$32,016	(\$505)	-1.55%
Special Ed - ARRA/IDEA Federak Prescho	3319	8182	\$0	\$0	\$0	\$22,357	\$22,357	\$21,164	(\$1,193)	-5.34%
Special Ed - IDEA Preschool Local Entitle	3320	8182	\$55,775	\$46,574	\$71,665	\$50,703	\$50,703	\$54,593	\$3,890	7.67%
Special Ed - IDEA Presch Loc Entitlement-P	3320	8188	(\$26,794)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ARRA Coordinated early Intervention	3322	8990					\$126,119	\$126,610	\$491	0.39%
Special Ed - AARRA/IDEA Preschool Local	3324	8182	\$0	\$0	\$0	\$29,629	\$29,629	\$28,012	(\$1,617)	-5.46%
Special Ed - Discretionary	3330	8182	\$389	\$389	(\$165)	\$184	\$184	\$0	(\$184)	-100.00%
Special Ed - IDEA Inservice Training	3340	8182	\$0	\$0	(\$3,504)	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Preschool Staff Dev	3345	8182	\$0	\$33	\$610	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention	3385	8182	\$0	\$7,496	\$3,831	\$8,417	\$8,417	\$12,922	\$4,505	53.52%
Special Ed - IDEA Early Intervention	3385	8590			\$3,998	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Low Incidence Entitleme	3360	8182	\$5,101	\$5,104	(\$5,100)	\$0	\$0	\$0	\$0	0.00%
Special Ed-IDEA Discretionary	3375	8182			(\$3,596)	\$0	\$0	\$0	\$0	0.00%
Special Ed - Infant Discretionary	6515	8590					\$0	\$282	\$282	0.00%
Special Ed - IDEA Early Intervention	6530	8590	\$7,107	\$4,942	\$4,112	\$3,859	\$3,859	\$3,498	(\$361)	-9.35%
Special Ed - Workability I	6520	8590	\$82,739	\$82,772	\$82,772	\$82,772	\$82,772	\$82,772	\$0	0.00%
Special Ed - Medical Billing Option	5640	8290	\$51,930	\$13,626	\$6,862	\$70,000	\$70,000	\$50,000	(\$20,000)	-28.57%
Special Ed - carryover of Medical Billing	5640	8290	\$0	\$84,181	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Rev Limit Transfers	6500	8091	\$1,029,861	\$1,085,170	\$1,052,040	\$1,008,250	\$1,008,250	\$999,666	(\$8,584)	-0.85%
Special Ed - Property Taxes Transfers	6500	8097	\$305,412	\$319,946	\$337,821	\$336,178	\$336,178	\$336,690	\$512	0.15%
Special Ed - Mandated Claims settlement	6500	8590	\$90,276	\$0	\$46,510	\$146,692	\$146,692	\$86,995	(\$59,697)	-40.70%
Special Ed - Other Revenue-Prior Years	6500	8599	\$0	\$41,455	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Local Revenue	6500	8699	\$39,991	\$0	\$4,750	\$0	\$0	\$0	\$0	0.00%
Special Ed - Tuition from other Districts	6500	8710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Apportionment	6500	8791	\$4,018,451	\$4,249,218	\$4,250,022	\$4,338,716	\$4,338,716	\$4,244,238	(\$94,478)	-2.18%
Special Ed- Prior Year Apportionment	6500	8799			(\$4,283)		\$0	\$0	\$0	0.00%
Special Ed - Transportation Apportionment	7240	8311	\$304,935	\$318,747	\$318,747	\$255,504	\$255,504	\$254,533	(\$971)	-0.38%
Special Ed - other carryover							\$0	\$0	\$0	0.00%
Total Revenue			\$7,476,555	\$7,820,655	\$7,719,552	\$8,770,843	\$8,770,843	\$8,596,841	(\$174,002)	-1.98%
EXPENDITURES :										
Certificated Salaries										
Teachers' Monthly Salaries		1102	\$4,730,849	\$5,321,103	\$4,647,930	\$5,012,013	\$4,970,003	\$5,292,820	\$322,817	6.50%
Substitute Teachers Illness		1103	\$74,434	\$78,290	\$88,150	\$55,974	\$46,974	\$74,400	\$27,426	58.39%
Teacher Extra Duty/Curr Dv		1106	\$2,430	\$952	\$718	\$0	\$0	\$0	\$0	0.00%
Teachers Hourly/Daily/ Subs Other		1116	\$84,287	\$74,768	\$62,874	\$60,678	\$50,432	\$57,200	\$6,768	13.42%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

Description	RESC	Objects	2006-07 Audited Actuals As of 6/30/07	2007-08 Audited Actual As of 06/30/08	2008-09 Audited Actual As of 06/30/09	Second Interim Budget 2009-10 As of 01-31-10	Estimated Actuals 2009-10 As of 06-09-10	Adopted Budget 2010-11 As of 06-30-10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
Teachers Stipend		1117	\$5,400	\$3,197	\$793	\$2,701	\$0	\$0	\$0	0.00%
Cash In Lieu of Benefits		1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Certificated Pupil Support Salaries		1202	\$332,358	\$329,101	\$389,132	\$389,747	\$383,829	\$392,399	\$8,570	2.23%
Certificated Pupil Support - subs		1203	\$0	\$13,350	\$425	\$431	\$431	\$0	(\$431)	-100.00%
Certificated Pupil Support - hrly/daily/subs		1216	\$0	\$5,627	\$21,650	\$9,500	\$5,112	\$1,800	(\$3,312)	-64.79%
Cash In Lieu of Benefits		1250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Certificated Supervisor & Adm Salaries		1302	\$480,264	\$488,904	\$414,434	\$538,069	\$538,069	\$538,069	\$0	0.00%
Adm & Supv - Hourly Sal		1304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Adm & Supv - subs		1316	\$4,740	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash in lieu		1350	\$7,521	\$7,637	\$2,377	\$0	\$0	\$0	\$0	0.00%
Total Certificated Salaries			\$5,722,283	\$6,322,929	\$5,628,484	\$6,069,113	\$5,994,850	\$6,356,688	\$361,838	6.04%
Classified Salaries										
Instructional Aides Monthly Salary		2102	\$2,155,692	\$2,246,322	\$2,466,889	\$2,563,160	\$2,364,008	\$2,678,666	\$314,658	13.31%
Instructional Aides Substitute		2103				\$1,600	\$600	\$128,481	\$127,881	21313.50%
Instructional Aides Hrly/daily/sub others		2116	\$238,551	\$264,959	\$303,549	\$250,879	\$225,930	\$76,293	(\$149,637)	-66.23%
Stipend / Student Workers		2917	\$15,563	\$24,458	\$38,833	\$34,021	\$34,021	\$34,000	(\$21)	-0.06%
Cash In Lieu		2150	\$42,327	\$34,793	\$39,697	\$45,308	\$43,624	\$45,308	\$1,684	3.86%
Classified Support monthly salary		2202	\$0	\$130,411	\$173,461	\$162,465	\$162,465	\$245,528	\$83,063	51.13%
Classified Support Overtime		2212	\$0	\$176	\$7	\$1,000	\$500	\$500	\$0	0.00%
Classified Support HRLY/Daily		2216	\$0	\$1,818	\$1,593	\$1,359	\$1,359	\$500	(\$859)	-63.21%
Classified Supervisor/Administrator		2302	\$164,286	\$36,140	\$1,566	\$0	\$0	\$0	\$0	0.00%
Clerical Tech & Off Staff Salaries		2402	\$131,534	\$142,528	\$120,515	\$273,262	\$274,441	\$248,332	(\$26,109)	-9.51%
Clerical Tech & Office Staff Substitutes		2403	\$0	\$0	\$0	\$0	\$0	\$1,350	\$1,350	100.00%
Clerical Tech & Off Staff - Overtime		2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical Tech & Off Staff - hrly/subs		2416	\$18,878	\$4,031	\$12,764	\$9,636	\$11,636	\$0	(\$11,636)	-100.00%
Cash in lieu		2450	\$3,724	\$239	\$114	\$275	\$275	\$275	\$0	0.00%
Total Classified Salaries			\$2,770,555	\$2,885,875	\$3,158,989	\$3,342,965	\$3,118,859	\$3,459,233	\$340,374	10.91%
Benefits										
STRS - Certificated		3101	\$457,531	\$495,737	\$427,291	\$474,591	\$469,334	\$500,959	\$31,626	6.74%
STRS - Classified		3102	\$730	\$417	\$299	\$172	\$112	\$0	(\$112)	-100.00%
PERS - Certificated		3201	\$14,659	\$21,767	\$21,495	\$21,111	\$22,769	\$15,665	(\$7,104)	-31.20%
PERS - Classified		3202	\$215,302	\$228,674	\$253,426	\$299,796	\$283,645	\$339,685	\$56,040	19.76%
Medicare - Certificated		3301	\$77,313	\$86,218	\$77,659	\$85,413	\$84,743	\$90,169	\$5,426	6.40%
Medicare - Classified		3302	\$39,032	\$40,345	\$43,716	\$52,334	\$49,624	\$50,155	\$531	1.07%
FICA - Certificated		3311	\$11,592	\$15,206	\$14,908	\$13,531	\$14,392	\$13,091	(\$1,301)	-9.04%
FICA - Classified		3312	\$166,327	\$172,143	\$185,558	\$209,440	\$188,435	\$214,478	\$26,043	13.82%
Health & Welfare - Certificated		3401	\$607,703	\$682,122	\$599,992	\$657,800	\$626,574	\$701,956	\$75,382	12.03%
Health & Welfare - Classified		3402	\$784,942	\$750,697	\$855,946	\$933,678	\$910,180	\$1,003,784	\$93,604	10.28%
Dental Recapture - Certificated		3403	\$48,945	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified		3404	\$18,356	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certificated		3501	\$2,721	\$5,504	\$19,477	\$22,187	\$21,170	\$51,486	\$30,316	143.20%
SUI - Classified		3502	\$1,385	\$1,869	\$10,821	\$12,206	\$12,065	\$28,643	\$16,578	137.41%
Workers Compensation - Certificated		3601	\$197,787	\$264,495	\$144,240	\$154,845	\$148,617	\$152,354	\$3,737	2.51%
Workers Compensation - Classified		3602	\$93,331	\$122,802	\$86,991	\$87,012	\$79,742	\$84,757	\$5,015	6.29%
Retirees Benefit - Certificated		3701	\$214,346	\$240,286	\$87,633	\$172,546	\$171,464	\$182,551	\$11,087	6.47%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

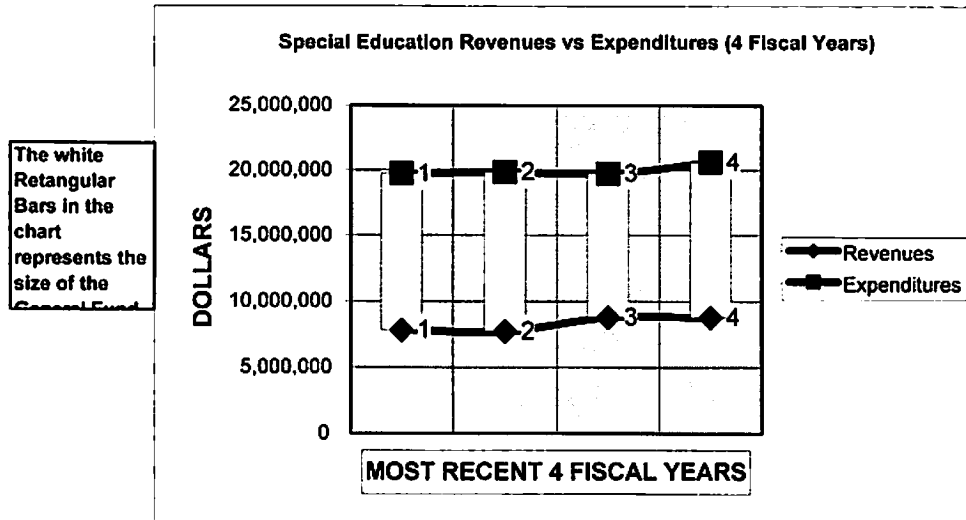
Description	RESC	Objects	2006-07 Audited Actuals As of 6/30/07	2007-08 Audited Actual As of 06/30/08	2008-09 Audited Actual As of 06/30/09	Second Interim Budget 2009-10 As of 01-31-10	Estimated Actuals 2009-10 As of 06-09-10	Adopted Budget 2010-11 As of 06-30-10	Adopted Budget 2010-11 vs Estimated Actuals 2009-10	% Variance
Retirees Benefit - Classified		3702	\$85,763	\$93,843	\$47,807	\$95,563	\$86,657	\$95,175	\$8,518	9.83%
PERS Reduction - Certificated		3801	\$1,107	\$2,050	\$2,025	\$1,900	\$1,900	\$2,820	\$920	48.42%
PERS Reduction - Classified		3802	\$72,898	\$69,680	\$74,624	\$79,568	\$79,568	\$61,130	(\$18,438)	-23.17%
Total Benefits			\$3,111,770	\$3,293,855	\$2,953,907	\$3,373,692	\$3,250,990	\$3,588,858	\$337,868	10.39%
Subtotal Salaries & Benefits			\$11,604,609	\$12,502,659	\$11,741,380	\$12,785,770	\$12,364,699	\$13,404,779	\$1,040,080	8.41%
Books and Supplies										
Materials & Supplies		4300	\$32,251	\$23,604	\$35,579	\$91,906	\$84,106	\$84,106	\$0	0.00%
Other Supplies		4350	\$21,116	\$12,367	\$13,222	\$25,770	\$16,447	\$23,997	\$7,550	45.91%
Unallocated Exp/Placeholder		4380	\$0	\$0	\$0	\$42,191	\$40,687	\$39,602	(\$1,085)	-2.67%
Carry Over Funds		4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000		4400	\$38,465	\$28,018	\$44,234	\$22,958	\$20,837	\$22,958	\$2,121	10.18%
Total Books and Supplies			\$91,831	\$63,989	\$93,035	\$182,825	\$162,077	\$170,663	\$8,586	5.30%
Operating Expenditures										
Travel & Conference		5200	\$8,010	\$10,878	\$67,327	\$11,380	\$11,380	\$9,180	(\$2,200)	-19.33%
Travel & Training		5220	\$0	\$450	\$584	\$3,700	\$1,700	\$1,700	\$0	0.00%
Dues & Memberships		5300	\$892	\$672	\$14	\$1,330	\$0	\$1,330	\$1,330	100.0000
Rentals, leases & Repairs		5600	\$5,167	\$16,095	\$37,924	\$17,000	\$17,000	\$17,000	\$0	0.00%
Maintenance Contracts		5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Direct cost of Transportation	7240	5710	\$629,712	\$448,591	\$501,525	\$400,880	\$400,880	\$400,800	(\$80)	-0.02%
Field Trips		5711	\$0	\$0	\$209	\$1,000	\$1,000	\$1,000	\$0	0.00%
Central Printing - Xerox		5712	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Offsite Printing - copiers		5713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation - taxi, parent-reimb., etc	7240	5800/5100	\$932,862	\$1,001,702	\$1,013,429	\$929,750	\$929,750	\$929,750	\$0	0.00%
Professional/ Consulting Serc & Opr Exp.		5800/5100	\$418,834	\$401,365	\$190,267	\$332,988	\$268,216	\$228,216	(\$40,000)	-14.91%
Non Public Agencies -(Instruc.Per. Services)		5805/5105	\$1,763,090	\$2,041,528	\$2,229,893	\$2,331,886	\$2,753,349	\$1,824,172	(\$929,177)	-33.75%
Non Public Schools		5815/5115	\$2,237,265	\$2,825,170	\$2,860,055	\$2,989,243	\$2,980,320	\$2,909,316	(\$71,004)	-2.38%
Outside Printing		5820	\$86	\$262	\$0	\$0	\$0	\$0	\$0	0.00%
Legal Fees		5829	\$208,014	\$209,535	\$217,777	\$153,526	\$70,475	\$150,000	\$79,525	112.84%
Special Education Settlement		5840	\$140,101	\$116,816	\$712,393	\$365,560	\$501,309	\$405,683	(\$95,626)	-19.08%
Postage / mailings		5910	\$1,652	\$1,481	\$4,313	\$3,227	\$3,227	\$3,227	\$0	0.00%
Cell Phone		5920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Operating Expenditures			\$6,349,185	\$7,074,545	\$7,835,710	\$7,541,470	\$7,938,606	\$6,881,374	(\$1,057,232)	-13.32%
Equipment										
Equipment over \$5,000		6400	\$0	\$17,425	\$45,343	\$7,523	\$5,646	\$5,000	(\$646)	-11.44%
Total Equipment			\$0	\$17,425	\$45,343	\$7,523	\$5,646	\$5,000	(\$646)	-11.44%
Outgo and Support Cost										
State Special Schools		7130	\$15,324	\$10,735	\$8,559	\$0	\$0	\$0	\$0	0.00%
Indirect Cost, including Transportation		7340	\$117,604	\$45,288	\$112,482	\$101,572	\$148,132	\$157,345	\$9,213	6.22%
Total Outgo and Support Cost			\$132,928	\$56,023	\$121,041	\$101,572	\$148,132	\$157,345	\$9,213	6.22%
Total Other Expenditures			\$6,673,944	\$7,211,982	\$8,095,129	\$7,833,390	\$8,254,461	\$7,214,382	(\$1,040,079)	-12.60%
Total Expenditures			\$18,178,553	\$19,714,641	\$19,836,509	\$20,619,160	\$20,619,160	\$20,619,161	\$1	0.00%
Contribution from the General Fund/TiIG		8980	(\$10,701,998)	(\$11,893,986)	(\$12,116,957)	(\$11,860,682)	(\$11,860,682)	(\$12,022,320)	(\$161,638)	1.36%

BERKELEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION

SUMMARIZED REVENUES EXPENDITURES and CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2006-07	2007-08	2008-09	2009-10	2009-10	2010-11	2009-10 vs 2010-11	
Reporting Period	Audited Actuals As of 6/30/07	Audited Actuals As of 6/30/08	Actuals Actuals As of 06/30/09	Second Interim Budget As of 01/31/10	Estimated Actuals As of 06-09/10	Adopted Budget AS of 6/30/10	Working Budget FTEs 06/09/10	Adopted Budget FTEs 6/25/10
Total Revenues	7,476,555	7,820,655	7,719,552	8,770,843	8,770,843	8,596,841		
Total Expenditures	18,178,553	19,714,641	19,836,509	19,714,641	20,619,160	20,619,161	189.21	188.96
Contribution From General Fund	(10,701,998)	(11,893,986)	(12,116,957)	(11,893,986)	(11,860,682)	(12,022,320)	189.21	188.96



Parcel Tax Funds

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
8621	Parcel taxes	\$4,476,556	\$4,549,254	\$5,198,277	\$5,224,430	\$5,224,430	\$5,503,784	\$279,354	5.35%
8660	Interest	\$56,371	\$95,962	\$54,572	\$20,000	\$20,000	\$15,000	(\$5,000)	(25.00%)
8699	All other local revenue	\$99	\$0	\$300	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$4,533,027	\$4,645,216	\$5,253,149	\$5,244,430	\$5,244,430	\$5,518,784	\$274,354	5.23%
	SALARIES								
2202	Classified support monthly sal	\$1,424,488	\$1,472,312	\$1,652,718	\$1,751,434	\$1,751,434	\$1,839,274	\$87,840	5.02%
2212	Classified support overtime	\$29,930	\$38,813	\$14,996	\$18,872	\$18,872	\$18,872	\$0	0.00%
2216	Class support hrly/daily subs	\$21,699	\$41,648	\$39,690	\$67,000	\$67,000	\$67,000	\$0	0.00%
2218	Paid Vacation/Writts Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2250	Cash in lieu of benefits	\$13,204	\$15,536	\$17,101	\$12,300	\$12,300	\$12,300	\$0	0.00%
	Subtotal	\$1,489,321	\$1,568,310	\$1,724,505	\$1,849,606	\$1,849,606	\$1,937,446	\$87,840	4.75%
2302	Class super & admin monthly sal	\$223,947	\$240,707	\$268,928	\$275,045	\$275,045	\$285,082	\$10,037	3.65%
2319	Beneficiary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2350	Cash in Lieu of Benefits	\$3,437	\$1,273	\$53	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$227,384	\$241,980	\$268,981	\$275,045	\$275,045	\$285,082	\$10,037	3.65%
2402	Clerical tech & ofc staff sal	\$115,355	\$98,865	\$129,275	\$108,970	\$108,970	\$113,778	\$4,808	4.41%
2416	Clerical hrly daily subs other	\$0	\$22,165	\$5,147	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$115,355	\$121,030	\$134,422	\$108,970	\$108,970	\$113,778	\$4,808	4.41%
	Total Salaries	\$1,832,060	\$1,931,320	\$2,127,908	\$2,233,621	\$2,233,621	\$2,336,306	\$102,685	4.60%
	EMPLOYEE BENEFITS								
3102	STRS, Classif	\$4,648	\$4,849	\$5,475	\$5,835	\$5,835	\$5,827	(\$8)	(0.14%)
3202	Public empl. ret. sys, Classif	\$155,456	\$165,079	\$191,278	\$200,464	\$200,464	\$232,074	\$31,610	15.77%
3302	MediCare/alt. Classif pos	\$26,338	\$27,958	\$30,781	\$32,389	\$32,389	\$33,878	\$1,489	4.60%
3312	OASDI/alt. Classif pos	\$108,789	\$115,976	\$127,600	\$134,100	\$134,100	\$140,472	\$6,372	4.75%
3402	Health & welfare bene.Classif	\$325,527	\$332,130	\$357,440	\$377,042	\$377,042	\$391,125	\$14,083	3.74%
3404	Dental Recapture - Classified	\$16,167	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State unemployment ins. Classif	\$906	\$976	\$7,513	\$7,729	\$7,729	\$19,346	\$11,617	150.30%
3602	Workers' Compensation ins.Classif	\$60,651	\$84,197	\$60,337	\$54,726	\$54,726	\$57,241	\$2,515	4.60%
3702	Retiree Benefits, Classified pos	\$67,900	\$71,532	\$39,166	\$64,063	\$64,063	\$67,145	\$3,082	4.81%
3802	PERS Reduction, Classified pos	\$55,868	\$55,317	\$61,850	\$53,189	\$53,189	\$43,129	(\$10,060)	(18.91%)
	Subtotal	\$822,251	\$858,014	\$881,440	\$929,537	\$929,537	\$990,237	\$60,700	6.53%
	BOOKS AND SUPPLIES								

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
4300	Materials and supplies	\$38,293	\$130	(\$1,483)	\$0	\$0	\$0	\$0	0.00%
4350	Other supplies	\$297,929	\$377,050	\$402,583	\$490,000	\$490,000	\$511,000	\$21,000	4.29%
4380	Unallocated Exp./Placeholder				\$6,774	\$6,774	\$0	(\$6,774)	(100.00%)
4400	Equipment \$500 to \$5,000	\$13,452	\$3,816	\$10,462	\$20,000	\$20,000	\$14,000	(\$6,000)	(30.00%)
	Subtotal	\$349,673	\$380,996	\$411,562	\$516,774	\$516,774	\$525,000	\$8,226	1.59%
	SERV., OTHER OPER. SUPP.								
5200	Travel and ConferenCes	\$246	\$3,889	\$2,626	\$10,000	\$10,000	\$7,000	(\$3,000)	(30.00%)
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5570	Alarm Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, leases, and repair	\$346,273	\$709,791	\$1,108,214	\$1,864,500	\$1,900,500	\$1,772,000	(\$128,500)	(6.76%)
5610	Rentals and Leases	\$0	\$2,519	-\$20	\$29,000	\$29,000	\$0	(\$29,000)	(100.00%)
5620	Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5752	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5753	Copier Lease - Inter Funds	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
5754	Project billing interfund	\$67,047	\$71,923	\$55,806	\$50,000	\$50,000	\$50,000	\$0	0.00%
5759	Work Order Charges	\$13,205	\$9,171	\$7,553	\$13,000	\$13,000	\$13,000	\$0	0.00%
5800	Prof/Consulting svcs & opr exp	\$50,187	\$117,726	\$155,469	\$304,000	\$268,000	\$215,768	(\$52,232)	(19.49%)
5820	Outside Printing	\$0	\$396	\$0	\$0	\$0	\$0	\$0	0.00%
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5825/5831	Audit Expense	\$1,738	\$946	\$1,078	\$0	\$0	\$0	\$0	0.00%
5910	Postage/Mailing	\$0	\$8	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$7,184	\$5,030	\$4,310	\$11,000	\$11,000	\$11,000	\$0	0.00%
	Subtotal	\$485,878	\$921,400	\$1,335,036	\$2,284,500	\$2,284,500	\$2,071,768	(\$212,732)	(9.31%)
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & improvement of bldgs	\$0	\$0	\$24,965	\$500	\$500	\$0	(\$500)	(100.00%)
6400	Equipment	\$19,883	\$29,551	\$81,425	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$19,883	\$29,551	\$106,390	\$500	\$500	\$0	(\$500)	(100.00%)
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$265,379	\$300,441	\$330,153	\$357,000	\$357,000	\$371,392	\$14,392	4.03%
7350	Direct Support Chg -Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$265,379	\$300,441	\$330,153	\$357,000	\$357,000	\$371,392	\$14,392	4.03%
	TOTAL EXPENDITURES	\$3,775,124	\$4,421,722	\$5,192,489	\$6,321,932	\$6,321,932	\$6,294,703	(\$27,229)	(0.43%)

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2006-07 As of 6/30/07	Audited Actuals 2007-08 As of 6/30/08	Audited Actuals 2008-09 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 As of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
	EXCESS/(DEFICIT)	\$757,903	\$223,494	\$60,660	(\$1,077,502)	(\$1,077,502)	(\$775,919)	\$301,583	(27.99%)
	BEGINNING FUND BALANCE	\$1,449,958	\$2,207,861	\$2,612,495	\$2,673,155	\$2,673,155	\$1,595,653	(\$1,077,502)	(40.31%)
9791	ENDING FUND BALANCE	\$2,207,861	\$2,431,355	\$2,673,155	\$1,595,653	\$1,595,653	\$819,734	(\$775,919)	(48.63%)
	Prior Period Adjustment		\$181,140						
	Adjusted Ending Fund balance		\$2,612,495						
	Economic Uncertainties 3.0%	\$113,254	\$132,652	\$155,775	\$189,658	\$189,658	\$188,841	(\$817)	(0.43%)
	RESTRICTED ENDING FUND BALANCE	\$2,094,607	\$2,298,703	\$2,517,380	\$1,405,995	\$1,405,995	\$630,893	(\$775,102)	(\$1)

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 4-8 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT**

	Description	Audited Actuals 2006-2007 As of 6/30/07	Audited Actuals 2007-2008 As of 6/30/08	Audited Actuals 2008-2009 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 as of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
	REVENUE LIMIT SOURCES								
8590	All Other Revenue								
8621	Parcel taxes	\$19,763,841	\$20,770,899	\$21,902,023	\$22,852,124	\$22,852,124	\$22,725,428	(\$126,696)	(0.55%)
8623	Parcel Tax Prior Year	\$1,104,832	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$452,336	\$379,340	\$242,154	\$66,500	\$66,500	\$58,000	(\$8,500)	(12.78%)
8699	All Other Local Revenue	\$36,807	(\$1,440)	\$61	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$21,357,816	\$21,148,799	\$22,144,238	\$22,918,624	\$22,918,624	\$22,783,428	(\$135,196)	(0.59%)
	OTHER FINANCING SOURCES								
8980	Contribution from Unrestricted								
8981	BSEP contribution	(\$11,264,276)	(\$11,929,681)	(\$12,424,229)	(\$12,000,500)	(\$12,000,500)	(\$11,786,915)	\$213,585	(1.78%)
8982	BSEP Direct Support	(\$427,224)	(\$418,579)	(\$408,429)	(\$395,500)	(\$395,500)	(\$381,700)	\$13,800	(3.49%)
8983	BSEP Substitute Compensation	(\$229,441)	(\$221,818)	(\$238,854)	(\$231,500)	(\$231,500)	(\$223,400)	\$8,100	(3.50%)
	TOTAL REVENUES	\$9,436,875	\$8,578,721	\$9,072,726	\$10,291,124	\$10,291,124	\$10,391,413	\$100,289	0.97%
	CERTIFICATED SALARIES								
1102	Teachers' monthly salaries	\$788,456	\$1,022,201	\$1,589,068	\$1,703,038	\$1,714,472	\$2,217,429	\$502,957	29.34%
1103	Substitute teacher illness			\$0	\$4,000	\$4,000	\$6,549	\$2,549	63.73%
1106	Teachers' extra duty			\$0	\$0	\$0	\$0	\$0	0.00%
1114	Subs TSC/Field Trips			\$0	\$3,286	\$3,286	\$0	(\$3,286)	(100.00%)
1116	Tchr hourly/dialy/subs other	\$48,439	\$122,063	\$78,420	\$99,251	\$104,006	\$38,351	(\$65,655)	(63.13%)
1117	Teacher stipend	\$12,571	\$19,854	\$64,649	\$73,654	\$73,654	\$50,000	(\$23,654)	(32.12%)
1150	Cash in Lieu of Benefits			\$0	\$0	\$0	\$0	\$0	0.00%
1202	Cert pupil support monthly sal	\$517,472	\$590,804	\$810,579	\$895,333	\$895,333	\$946,487	\$51,154	5.71%
1216	Hrly / Daily / Subs	\$297	\$2,215	\$64	\$1,500	\$5,278	\$1,415	(\$3,863)	(73.19%)
1250	Cash in Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1302	Cert supr & adm monthly sal	\$188,155	\$311,754	\$381,938	\$361,941	\$361,941	\$369,848	\$7,907	2.18%
1316	Adm. & Supv. Subs		\$1,640	\$0	\$0	\$0	\$0	\$0	0.00%
1317	Adm & supv stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Guidance, Welfare & Attendan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Administrative Personnel Sal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1350	Cash in Lieu of Benefits	\$2,649	\$3,111	\$6,291	\$5,747	\$5,747	\$4,104	(\$1,643)	(28.59%)
1902	Other certificated Salaries	\$0	\$0	\$143,334	\$251,729	\$251,729	\$198,765	(\$52,964)	(21.04%)
1916	Other hourly certificated salaries	\$0	\$0	\$268	\$10,309	\$10,309	\$8,747	(\$1,562)	(15.15%)
	Subtotal	\$1,558,039	\$2,073,642	\$3,074,611	\$3,409,788	\$3,429,755	\$3,841,695	\$411,940	12.01%
	CLASSIFIED SALARIES								
2102	Instr aides monthly salary	\$25,766	\$23,193	\$760	\$24,504	\$24,504	\$20,125	(\$4,379)	(17.87%)
2116	Instr aides hrly/dialy/sub oth	\$11,899	\$21,024	\$11,829	\$12,500	\$12,500	\$13,792	\$1,292	10.34%
2117	Stipend/student workers	\$6,880	\$3,000	\$10,264	\$21,601	\$21,601	\$0	(\$21,601)	(100.00%)
2146	Tutors - hourly	\$65,215	\$74,719	\$49,352	\$107,401	\$110,398	\$89,945	(\$20,453)	(18.53%)

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 4-8 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT**

	Description	Audited Actuals 2006-2007 As of 6/30/07	Audited Actuals 2007-2008 As of 6/30/08	Audited Actuals 2008-2009 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 as of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
2150	Cash in Lieu	(\$1)	\$0	\$0	\$5,201	\$5,201	\$5,201	\$0	0.00%
2156	Work Study Tutors Hourly	\$38,007	\$56,302	\$41,183	\$0	\$0	\$0	\$0	0.00%
2182	Instr. spec. monthly salary	\$305,308	\$311,212	\$294,303	\$280,895	\$273,673	\$233,682	(\$39,991)	(14.61%)
2186	Instr. spec. hourly	\$27,396	\$54,732	\$23,570	\$18,761	\$18,761	\$5,208	(\$13,553)	(72.24%)
2202	Classified support monthly sal	\$815,931	\$815,988	\$895,427	\$876,670	\$866,685	\$876,658	\$9,973	1.15%
2212	Classified support overtime	\$1,016	\$561	\$709	\$0	\$2,585	\$3,105	\$520	20.12%
2216	Class support hrly/daily subs	\$14,535	\$7,251	\$4,986	\$18,895	\$30,378	\$22,127	(\$8,251)	(27.16%)
2250	Cash in Lieu	\$14,511	\$8,619	\$13,794	\$13,662	\$13,662	\$9,177	(\$4,485)	(32.83%)
2302	Class super & admin month sal	\$83,021	\$108,819	\$137,623	\$134,946	\$134,946	\$133,102	(\$1,844)	(1.37%)
2316	Class Supv-hrly/daily			\$0	\$2,250	\$0	\$0	\$0	0.00%
2402	Clerical tech & ofc staff sal	\$162,594	\$111,264	\$139,518	\$147,276	\$144,936	\$142,044	(\$2,892)	(2.00%)
2412	Clerical tech overtime	\$1,313	\$1,144	\$47	\$0	\$0	\$0	\$0	0.00%
2416	Clerical hrly dialy subs other	\$7,357	\$2,509	\$4,778	\$6,509	\$5,962	\$10,998	\$5,036	84.47%
2450	Cash in Lieu	\$0	\$1,150	\$3,281	\$2,876	\$2,876	\$0	(\$2,876)	(100.00%)
2902	Other classified monthly salar	\$190,568	\$198,281	\$268,979	\$275,814	\$275,814	\$280,379	\$4,565	1.66%
2916	Other class hrly/dialy subs oth	\$13,512	\$9,501	\$7,919	\$27,568	\$27,568	\$32,319	\$4,751	17.23%
2917	Stipend/student workers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2950	Cash in Lieu	\$6,032	\$3,599	\$5,387	\$2,876	\$2,876	\$2,876	\$0	0.00%
	Subtotal	\$1,790,860	\$1,812,868	\$1,913,709	\$1,980,205	\$1,974,926	\$1,880,738	(\$94,188)	(4.77%)
	EMPLOYEE BENEFITS								
3101	State teachers' ret sys, cert	\$120,943	\$152,644	\$232,376	\$267,776	\$269,259	\$310,607	\$41,348	15.36%
3102	State teachers' ret sys, class	\$2,173	\$2,727	\$3,388	\$3,336	\$3,336	\$3,419	\$83	2.49%
3201	Public Empl. Ret. Sys. Certif.	\$4,793	\$16,364	\$14,167	\$14,791	\$14,791	\$7,776	(\$7,015)	(47.43%)
3202	Public empl. ret. sys, classif	\$136,648	\$139,315	\$153,632	\$170,403	\$168,890	\$178,670	\$9,780	5.79%
3301	MediCare - Certificated	\$21,635	\$28,899	\$40,808	\$53,492	\$53,752	\$55,704	\$1,952	3.63%
3302	MediCare - Classified	\$25,273	\$25,572	\$26,671	\$29,016	\$28,835	\$27,289	(\$1,546)	(5.36%)
3311	OASDI/Medicare/alt. certif.pos	\$3,360	\$11,590	\$10,600	\$4,521	\$4,521	\$4,502	(\$19)	(0.42%)
3312	OASDI/Medicare/alt. classifpos	\$105,872	\$107,357	\$111,729	\$120,252	\$119,474	\$114,005	(\$5,469)	(4.58%)
3401	Health & Welfare - Certificated	\$161,828	\$226,951	\$316,691	\$366,282	\$366,290	\$509,577	\$143,287	39.12%
3402	Health & Welfare - Classified	\$292,632	\$291,317	\$292,453	\$316,545	\$314,813	\$348,196	\$33,383	10.60%
3403	Dental Recapture - Certificated	\$12,068	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3404	Dental Recapture - Classified	\$11,954	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3501	State unemployment ins. certif	\$779	\$1,800	\$10,623	\$11,807	\$11,869	\$31,813	\$19,944	168.03%
3502	State unemployment ins. Class	\$885	\$1,136	\$6,582	\$6,858	\$6,814	\$15,585	\$8,771	128.72%
3601	Workers' compensa.ins. cert	\$53,626	\$86,558	\$85,675	\$83,373	\$83,814	\$94,146	\$10,332	12.33%
3602	Workers' compensation ins.cls	\$60,018	\$77,723	\$52,872	\$48,610	\$48,301	\$46,105	(\$2,196)	(4.55%)
3701	Retirees Benefit - Certificated	\$56,260	\$76,197	\$67,205	\$95,780	\$96,123	\$111,973	\$15,850	16.49%
3702	Retirees Benefit - Classified	\$56,211	\$57,789	\$27,876	\$52,821	\$52,261	\$50,579	(\$1,682)	(3.22%)
3801	PERS reduction, Certificated pos	\$1,953	\$5,485	\$4,581	\$4,164	\$4,164	\$1,399	(\$2,765)	(66.40%)
3802	PERS reduction, classified pos	\$49,614	\$46,708	\$50,485	\$44,985	\$44,549	\$32,955	(\$11,594)	(26.03%)
	Subtotal	\$1,178,525	\$1,356,132	\$1,508,414	\$1,694,812	\$1,691,856	\$1,944,300	\$252,444	14.92%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 4-8 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT**

	Description	Audited Actuals 2006-2007 As of 6/30/07	Audited Actuals 2007-2008 As of 6/30/08	Audited Actuals 2008-2009 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 as of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
4200	Books & other ref. materials	\$177,704	\$127,322	\$164,395	\$136,942	\$141,254	\$135,387	(\$5,867)	(4.15%)
4300	Materials and supplies	\$480,822	\$386,220	\$434,490	\$364,609	\$402,307	\$475,008	\$72,701	18.07%
4350	Other supplies	\$35,978	\$35,456	\$15,990	\$59,936	\$33,015	\$24,200	(\$8,815)	(26.70%)
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4380	Unallocated	\$0	\$0	\$0	\$416,789	\$391,070	\$353,289	(\$37,781)	(9.66%)
4390	Carry/over funds	(\$16,360)	\$0	\$0	\$365,998	\$316,597	\$0	(\$316,597)	(100.00%)
4400	Equipment \$500 to \$5,000	\$233,104	\$106,109	\$152,359	\$105,580	\$149,862	\$50,000	(\$99,862)	(66.64%)
	Subtotal	\$911,248	\$655,107	\$767,234	\$1,449,854	\$1,434,105	\$1,037,884	(\$396,221)	(27.63%)
	SVC, OTHER OPERATING SUPPLIES								
5100	Service Contracts Above \$25,000			\$22,250	\$15,000	\$15,000	\$6,000	(\$9,000)	(60.00%)
5200	Travel and conferences	\$7,486	\$17,344	\$26,636	\$40,500	\$36,245	\$25,700	(\$10,545)	(29.09%)
5220	Travel/training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5230	Local Travel	\$447	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5300	Dues and memberships	\$578	\$5,250	\$5,198	\$400	\$400	\$1,000	\$600	150.00%
5600	Rentals, leases, and repairs	\$43,752	\$73,378	\$73,132	\$76,238	\$76,238	\$47,000	(\$29,238)	(38.35%)
5712	Central Printing - Xerox	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips - Interfund	\$17,897	\$14,203	\$23,831	\$23,800	\$22,600	\$22,600	\$0	0.00%
5752	Central Printing - Xerox	\$0	\$0	\$0	\$17,500	\$19,000	\$19,000	\$0	0.00%
5753	Offsite Printing - Copiers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5754	Project Billing - Interfund	\$611	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Prof/consulting svcs & opr exp	\$142,293	\$602,038	\$647,437	\$716,227	\$708,749	\$788,700	\$79,951	11.28%
5805	Instr personal serv (gen)	\$268,027	\$288,473	\$239,719	\$214,467	\$229,917	\$185,450	(\$44,467)	(19.34%)
5820	Outside printing	\$20,223	\$0	\$284	\$0	\$0	\$0	\$0	0.00%
5829	Legal Fees	\$29,097	\$0	\$316	\$0	\$0	\$0	\$0	0.00%
5830	Election Expense	\$90,493	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit expense	\$3,938	\$5,054	\$4,922	\$0	\$0	\$0	\$0	0.00%
5910	Postage/mailings	\$54	\$168	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell phone	\$0	\$0	\$0	\$1,250	\$1,250	\$1,250	\$0	0.00%
5950	Postage - Interfund	\$69	\$223	\$15	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$624,965	\$1,006,131	\$1,043,740	\$1,106,382	\$1,110,399	\$1,097,700	(\$12,699)	(1.14%)
	CAPITAL OUTLAY								
6100	Sites & improvement of sites	\$871,314	\$282,213	\$15,250	\$15,120	\$15,120	\$0	(\$15,120)	(100.00%)
6170	Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & improv. of bldgs	\$176,141	\$172,513	\$219,505	\$182,272	\$178,272	\$0	(\$178,272)	(100.00%)
6400	Equipment	\$18,169	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,065,624	\$454,726	\$234,755	\$197,392	\$193,392	\$0	(\$193,392)	(100.00%)
	DIRECT SUPPORT/INDIRECT COST								
7310	Direct support charges		\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 4-8 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT**

	Description	Audited Actuals 2006-2007 As of 6/30/07	Audited Actuals 2007-2008 As of 6/30/08	Audited Actuals 2008-2009 As of 6/30/09	Second Interim Budget 2009-10 As of 01/31/10	Estimated Actuals 2009-10 as of 06/04/10	Adopted Budget 2010-11 as of 06/30/10	Adopted Budget 2010-11 vs. Estimated Actuals	% Variance
7340	Indirect costs	\$1,110,621	\$1,275,048	\$1,379,085	\$1,190,564	\$1,190,564	\$1,261,971	\$71,407	6.00%
7390	Indirect costs - interfund		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,110,621	\$1,275,048	\$1,379,085	\$1,190,564	\$1,190,564	\$1,261,971	\$71,407	6.00%
	TOTAL EXPENDITURES	\$8,239,882	\$8,633,654	\$9,921,548	\$11,028,997	\$11,024,997	\$11,064,288	\$39,291	0.36%
	SURPLUS / (DEFICIT)	\$1,196,993	(\$54,933)	(\$848,822)	(\$737,873)	(\$733,873)	(\$672,875)	\$60,998	(8.31%)
	BEGINNING FUND BALANCE	\$4,588,744	\$5,785,739	\$5,549,147	\$4,700,325	\$4,700,325	\$3,966,452	(\$733,873)	(15.61%)
	ENDING FUND BALANCE	\$5,785,737	\$5,730,806	\$4,700,325	\$3,962,452	\$3,966,452	\$3,293,577	(\$672,875)	(16.96%)
	Prior Period Adjustment	\$0	\$181,659	\$0	\$0	\$0	\$0	\$0	0.00%
	Adjusted Ending Fund Balance	\$0	\$5,549,147	\$0	\$0	\$0	\$0	\$0	0.00%
	Restricted to Class Size Reduction, Music, Site personnel & facility projects.	\$5,180,912	\$4,913,035	\$4,010,533	\$3,252,757	\$3,256,877	\$2,589,888	(\$666,989)	(20.48%)
	Economic Uncertainties 3.0%	\$604,825	\$636,112	\$689,792	\$709,695	\$709,575	\$703,689	(\$5,886)	(0.83%)
	UNALLOCATED ENDING FUND BALANCE	\$0	\$181,659	\$0	\$0	\$0	\$0	\$0	0.00%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT										
CHILD DEVELOPMENT FUND - Fund 12										
Year-to-year Comparison										
		Audited Actuals 2005-06	Audited Actuals 2006-07	Audited Actuals 2007-08	Unaudited Actuals 2008-09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-2010 6/04/10	Adopted Budget 2010-2011 6/30/10	Adopted Budget 2010 2011 vs Estimated Actuals 2009-2010	% Variance
DESCRIPTION	OBJ	As of 6/30/06	As of 6/30/07	As of 6/30/08	As of 06/30/09					
REVENUE:										
Child Nutrition Programs	8220	\$243,657	\$233,547	\$237,611	\$266,320	\$263,000	\$263,000	\$263,000	\$0	0.00%
Other Federal Programs	8290	\$290,385	\$292,676	\$301,513	\$279,379	\$1,301,871	\$1,301,871	\$0	(\$1,301,871)	(100.00%)
Prior Year Revenue	8295	\$0	\$0	\$11,545	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal Revenues		\$634,042	\$526,223	\$550,669	\$646,699	\$1,564,871	\$1,564,871	\$263,000	(\$1,301,871)	(83.19%)
Child Nutrition Programs	8520	\$12,730	\$13,393	\$11,912	\$14,223	\$12,000	\$12,000	\$12,000	\$0	0.00%
Children's Centers Apportionment	8530	\$4,027,211	\$4,085,689	\$4,733,838	\$4,851,827	\$986,388	\$986,388	\$0	(\$986,388)	(100.00%)
Prior Year Revenue	8535	\$0	\$0	\$454,569	\$435,156	\$0	\$0	\$0	\$0	0.00%
All Other State Revenue	8590	\$96,407	(\$5,127)	\$60,863	\$61,533	\$3,021,580	\$3,021,580	\$0	(\$3,021,580)	(100.00%)
Total State Revenues		\$4,136,348	\$4,093,956	\$5,261,182	\$5,362,739	\$4,019,968	\$4,019,968	\$12,000	(\$4,007,968)	(99.70%)
Interest	8660	\$34,196	\$8,034	\$31,783	\$15,420	\$29,484	\$29,484	\$0	(\$29,484)	(100.00%)
Children's Centers Fees	8673	\$95,007	\$103,176	\$95,355	\$109,478	\$120,000	\$120,000	\$0	(\$120,000)	(100.00%)
Other Local Revenue	8699	\$645,481	\$271,958	\$272,456	\$264,533	\$561,741	\$561,741	\$121,827	(\$439,914)	(78.31%)
Other Auth. Interfund Transactions	8919	\$0	\$23,268	\$0	\$172,397	\$240,016	\$370,437	\$1,182,423	\$811,986	219.20%
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Local Revenues		\$774,684	\$406,438	\$399,594	\$561,828	\$961,241	\$1,081,662	\$1,304,250	\$222,688	20.68%
Subtotal Revenue		\$5,446,074	\$5,026,616	\$6,211,445	\$6,470,266	\$6,636,080	\$6,666,501	\$1,579,250	(\$5,087,251)	(76.31%)
Interfund Transfer - fr. Gen. Fund	8911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUE		\$5,446,074	\$5,026,616	\$6,211,445	\$6,470,266	\$6,636,080	\$6,666,501	\$1,579,250	(\$5,087,251)	(76.31%)
EXPENDITURES:										
Teachers' Salaries & Subs	1102	\$1,173,441	\$1,248,678	\$1,288,732	\$1,338,810	\$1,526,879	\$1,465,416	\$270,126	(\$1,195,290)	(81.57%)
Substitute Teachers Illness	1103	\$37,548	\$40,012	\$182,785	\$177,215	\$48,925	\$48,925	\$13,986	(\$34,939)	(71.41%)
Non-Duty Days	1108	\$92,460	\$119,918	\$105,434	\$108,906	\$144,764	\$144,764	\$41,802	(\$102,962)	(71.12%)
Teachers Hourly/daily/subs	1116	\$230,609	\$180,364	\$116,283	\$116,979	\$134,695	\$143,295	\$43,207	(\$100,088)	(69.85%)
Teacher Stipend	1117	\$0	\$12,200	\$18,222	\$6,742	\$21,000	\$21,000	\$21,000	\$0	0.00%
Cash In-Lieu	1150	\$2,579	\$645	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$102,852	\$41,049	\$137,996	\$218,801	\$211,869	\$198,520	\$27,474	(\$171,046)	(86.16%)
Admn & Sprvr Subs	1316	\$12,707	\$25,096	\$18,127	\$720	\$10,000	\$10,000	\$0	(\$10,000)	(100.00%)
Cash In-Lieu	1350	\$0	\$0	\$867	\$3,508	\$2,100	\$2,100	\$0	(\$2,100)	(100.00%)
Total Certificated		\$1,662,196	\$1,667,962	\$1,868,448	\$1,971,781	\$2,100,232	\$2,034,020	\$417,596	(\$1,616,425)	(79.47%)
Instructional Aides' Salaries	2102	\$904,622	\$774,028	\$749,048	\$828,133	\$1,135,142	\$1,135,142	\$195,191	(\$939,951)	(82.80%)
Instructional Aides' Substitute	2103						\$14,126	\$14,126	\$0	0.00%
Instructional Aides' Overtime	2112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2116	\$301,385	\$360,614	\$421,745	\$509,584	\$206,409	\$206,409	\$13,679	(\$192,730)	(93.37%)
Cash In-Lieu	2150	\$30,310	\$19,799	\$15,417	\$17,860	\$12,000	\$12,000	\$12,000	\$0	0.00%
Instructional Special Monthly Salaries	2182	\$0	\$3,271	\$4,332	\$21	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$0	\$0	\$0	\$31,546	\$53,263	\$53,263	\$10,457	(\$42,806)	(80.37%)
Classified Support Overtime	2212	\$3,337	\$5,050	\$9,834	\$6,109	\$16,500	\$16,500	\$5,500	(\$11,000)	(66.67%)
Class Support Hrly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250				\$693	\$1,000	\$1,000	\$1,000	\$0	0.00%
Class Spvr & Admn Monthly Sal	2302	\$3,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$194,013	\$220,441	\$181,205	\$208,958	\$206,141	\$206,141	\$26,701	(\$179,440)	(87.05%)
Clerical Tech/ Office Overtime	2412	\$153	\$284	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$2,484	\$527	\$714	\$1,471	\$12,155	\$12,155	\$12,155	\$0	0.00%

[illegible]

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Year-to-year Comparison

DESCRIPTION	SACS OBJ	Audited Actuals 2005-06	Audited Actuals 2006-07	Audited Actuals 2007-08	Unaudited Actuals 2008-09	Second Interim 2009-10 As of 01/31/10	Estimated Actuals 2009-2010 6/04/10	Adopted Budget 2010-2011 6/30/10	Adopted Budget 2010 2011 vs Estimated Actuals 2009-2010	% Variance
		As of 6/30/06	As of 6/30/07	As of 6/30/08	As of 06/30/09					
Total Capital Outlay		\$0	\$0	\$0	\$0	\$97,017	\$99,867	\$0	(\$99,867)	(100.00%)
Other Outgo	7000-7299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Direct Support/Indirect Cost	7300-7380	\$507,630	\$346,124	\$366,162	\$345,935	\$314,899	\$314,899	\$66,763	(\$248,136)	(78.80%)
Other Auth. Interfund Trans. Out	7619	\$0	\$0	\$0	\$172,397	\$191,540	\$321,960	\$875,805	\$553,845	172.02%
Total Outgo & Support Costs		\$507,630	\$346,124	\$366,162	\$518,332	\$506,439	\$636,859	\$942,568	\$305,709	48.00%
TOTAL EXPENDITURES		\$5,429,196	\$6,070,002	\$5,699,664	\$6,167,828	\$6,806,109	\$6,606,109	\$2,455,066	(\$4,151,064)	(62.84%)
Excess/ (deficiency) of Revenue over Expenditures		\$15,879	(\$43,386)	\$511,792	\$302,440	(\$70,029)	\$60,392	(\$875,806)	(\$936,197)	(1550.20%)
BEGINNING BALANCE		\$28,692	\$44,671	\$1,186	\$512,977	\$816,417	\$816,417	\$875,809	\$60,392	7.41%
Audit Adjustments		\$0	\$0	\$0						0.00%
ENDING BALANCE		\$44,671	\$1,186	\$512,977	\$816,417	\$746,388	\$875,809	\$4	(\$875,805)	(100.00%)

CAFETERIA

FUND

(NUTRITION
SERVICES)

BERKELEY UNIFIED SCHOOL DISTRICT Cafeteria Fund - Fund 13 Year-to-Year Comparison									
DESCRIPTION	SACS CODE	Audited Actuals 2006-2007	Audited Actuals 2007-2008	Audited Actuals 2008-2009	2nd Interim as of 01-31-10 2009-2010	Estimated Actuals as of 06-04-10 2009-2010	Adopted Budget as of 06-30-10 2010-2011	Adopted Budget 2010-2011 vrs. Estimated Actuals 2010-2011	% Variance
REVENUE:									
Revenue Limit Sources	8091	565,034	847,952	885,971	805,916	805,916	798,976	(6,940)	-0.86%
Federal Reimbursement	8220	1,065,958	1,495,429	1,669,815	1,770,541	1,770,541	1,761,761	(8,780)	-0.50%
Other Federal revenue	8290			85,480	0	26,978	0	(26,978)	0.00%
State Reimbursement	8520	106,163	153,835	155,900	133,362	133,362	145,167	11,805	8.85%
Sale of Equipment & Supplies	8631			4,376	4,127	4,127	0	(4,127)	100.00%
Student Meals & A La Carte	8634	244,994	283,956	356,132	516,618	516,618	520,650	4,032	0.78%
Interest	8660	(19,740)	(30,932)	3,685	0	0	0	0	0.00%
Other Local Income	8699	3,545	56,370	51,630	89,934	89,934	70,862	(19,072)	-21.21%
Chez Panisse Grant	8699	127,246	130,000	0	0	0	0	0	0.00%
Child Development	5755	371,508	373,377	416,417	399,288	399,288	335,423	(63,865)	-15.99%
District Catering	5756	32,074	27,405	0	0	0	0	0	0.00%
Subtotal Revenue		2,496,781	3,337,393	3,629,406	3,719,786	3,746,764	3,632,839	(113,925)	-3.04%
Interfund Transfer	8919	742,743	217,723	23,955	0	0	0	0	0.00%
Interfund Transfer-Audit Adjustment	8919								
TOTAL REVENUE		3,239,524	3,555,115	3,653,361	3,719,786	3,746,764	3,632,839	(113,925)	-3.04%
EXPENDITURES:									
Food Workers Salary	2202	539,353	480,423	489,173	685,219	685,219	716,868	31,649	4.62%
Drivers Salary	2202	37,166	46,117	53,448	61,652	61,652	42,264	(19,388)	-31.45%
Food Workers Overtime	2212	0	0	0	0	0	0	0	0.00%
Drivers Overtime	2212	0	0	0	0	0	0	0	0.00%
Food Workers Hourly	2216	322,329	401,660	395,461	45,000	45,000	45,000	0	0.00%
Drivers Hourly	2216	8,246	54	9,394	0	0	0	0	0.00%
Paid Vacation/Writs Settlement	2218	0	0	0	0	0	0	0	0.00%
Health in lieu (TSA)	2250	15,306	12,901	19,282	17,144	17,144	17,144	0	0.00%
Administrators Salary	2302	166,394	191,005	233,105	167,347	169,097	149,627	(19,470)	-11.51%
Executive Chef Salary	2302	37,429	65,147	78,062	79,164	79,164	83,112	3,948	4.99%
Sous Chefs (3) Salary	2302	66,345	87,285	89,667	87,536	85,786	100,008	14,222	16.58%
Clerical Salary	2402	46,605	72,739	85,068	49,246	49,246	68,112	18,866	38.31%
Clerical Overtime	2412	0	0	0	0	0	0	0	0.00%
Clerical Hourly	2416	0	0	0	0	0	0	0	0.00%
Other Classified Hourly	2916	3,485	0	0	0	0	0	0	0.00%
Student Workers Hourly	2917	0	0	0	0	0	0	0	0.00%
SUBTOTAL - SALARIES		1,242,657	1,357,330	1,452,660	1,192,308	1,192,308	1,222,135	29,827	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT									
Cafeteria Fund - Fund 13									
Year-to-Year Comparison									
DESCRIPTION	SACS CODE	Audited Actuals 2006-2007	Audited Actuals 2007-2008	Audited Actuals 2008-2009	2nd Interim as of 01-31-10 2009-2010	Estimated Actuals as of 06-04-10 2009-2010	Adopted Budget a of 06-30-10 2010-2011	Adopted Budget 2010-2011 vrs. Estimated Actuals 2010-2011	% Variance
STRS	3102								
PERS	3202	82,309	93,108	99,455	109,729	109,729	124,201	14,472	0.00%
Medicare	3302	17,726	19,407	20,552	17,291	17,291	17,721	430	2.49%
FICA	3312	75,758	82,758	87,401	73,441	73,441	75,770	2,329	3.17%
Health & Dental	3402	224,380	209,201	226,465	295,233	295,233	355,085	59,852	20.27%
Dental Recapture - Classified	3404	7,331	0	0	0	0	0	0	0.00%
SUI	3502	602	738	5,026	4,129	4,129	10,119	5,990	145.07%
Workers Comp	3602	41,383	58,616	40,312	29,212	29,212	29,943	731	2.50%
Retirement Benefits	3702	31,659	33,875	18,285	33,906	33,906	34,802	896	2.64%
Pers Reduction	3802	20,639	26,190	22,196	28,150	28,150	22,354	(5,796)	-20.59%
SUBTOTAL - BENEFITS		501,787	523,893	519,692	591,091	591,091	669,995	78,904	13.35%
Supplies	4350	31,015	42,525	51,376	34,031	25,031	30,000	4,969	19.85%
Unallocated	4380	0	0	0	3,585	3,585	0	(3,585)	-100.00%
Equipment (\$500 to \$5,000)	4400	726	11,089	13,035	10,000	39,000	10,000	(29,000)	-74.36%
Food Items	4710	1,091,028	1,278,375	1,310,172	1,591,995	1,504,995	1,401,500	(103,495)	-6.88%
Non- food Items	4790	34,288	13,100	(2,856)	2,000	2,000	2,000	0	0.00%
Travel / Conference	5200	1,347	4,238	1,510	1,000	2,500	3,500	1,000	40.00%
Dues & Memberships	5300	0	300	450	500	500	500	0	0.00%
Rental, Lease & Repairs	5600	33,620	25,185	13,252	30,000	30,000	30,000	0	0.00%
Maintenance Agreements	5620	0	12,145	17,383	16,800	18,800	18,895	95	0.51%
Central printing - Xerox	5752	0	0	0	1,500	1,500	1,500	0	0.00%
Offsite Printing - Copiers	5753	0	0	0	0	0	0	0	0.00%
Transportation Department Charges	5759	4,077	11,931	13,262	14,000	14,000	14,000	0	0.00%
Other Expenses	5800	89,638	21,596	33,982	19,592	24,592	19,000	(5,592)	-22.74%
Outside Printing	5820	1,251	6,099	4,317	11,538	20,038	7,500	(12,538)	-62.57%
Bank Fees	5839	0	11,492	17,362	18,000	18,000	18,000	0	0.00%
Postage/Mailing	5910	1,589	460	303	500	500	500	0	0.00%
Cell Phone	5920	4,383	975	2,916	3,500	3,500	3,500	0	0.00%
Postage - interfund	5950	2,685	1,990	1,718	3,000	3,000	3,000	0	0.00%
Equipment	6400					76,978			-100.00%
Direct Support Cost	7350	47,646	50,882	50,881	50,882	50,882	50,882	0	0.00%
Indirect Support Cost	7390	126,380	130,067	151,946	123,964	123,964	126,432	2,468	1.99%
TOTAL EXPENDITURES		3,214,119	3,503,670	3,653,361	3,719,786	3,746,764	3,632,839	(36,947)	-3.04%
Excess/ (deficiency) of Revenue over Expenditures		25,405	51,445	0	0	0	0	0	0.00%
BEGINNING BALANCE		44,033	69,438	120,884	120,884	120,884	120,884	0	0.00%
ENDING BALANCE		69,438	120,883	120,884	120,884	120,884	120,884	0	0.00%
AUDIT ADJUSTMENT			1						
ADJUSTED ENDING BALANCE		69,438	120,884	120,884	120,884	120,884	120,884	0	0.00%

SACS Software

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: 2134 Martin Luther King Jr Way

Date: June 18, 2010

Place: _____

Date: June 23, 2010

Time: 04:00 PM

Adoption Date: June 23, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pauline Follansbee

Telephone: 510-644-8915

Title: Fiscal Director

E-mail: pauline_follansbee@sbcglobal.net

Criteria and Standards Review Summary

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

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

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

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

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2010-11 Budget
School District Certification

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">If yes, are they lifetime benefits?If yes, do benefits continue beyond age 65?If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description Resource Codes Object Codes			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	43,251,040.22	1,917,180.00	45,168,220.22	43,994,724.00	1,672,716.00	45,667,440.00	1.1%
2) Federal Revenue		8100-8299	339.00	9,198,034.00	9,198,373.00	0.00	7,678,420.00	7,678,420.00	-16.5%
3) Other State Revenue		8300-8599	15,424,841.84	6,490,180.26	21,915,022.10	15,196,880.00	6,132,979.00	21,329,859.00	-2.7%
4) Other Local Revenue		8600-8799	29,191,684.00	8,905,269.99	38,096,953.99	29,375,452.00	6,218,242.00	35,593,694.00	-6.6%
5) TOTAL, REVENUES			87,867,905.06	26,510,664.25	114,378,569.31	88,567,056.00	21,702,357.00	110,269,413.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,020,027.73	10,280,802.44	46,300,830.17	36,663,544.00	9,864,347.00	46,527,891.00	0.5%
2) Classified Salaries		2000-2999	10,048,345.16	10,282,850.67	20,331,195.83	9,948,176.00	10,400,984.00	20,349,160.00	0.1%
3) Employee Benefits		3000-3999	13,208,388.86	7,286,707.35	20,495,096.21	13,922,462.00	7,650,807.00	21,573,269.00	5.3%
4) Books and Supplies		4000-4999	2,961,396.75	4,536,564.82	7,497,961.57	2,351,557.00	2,464,509.00	4,816,066.00	-35.8%
5) Services and Other Operating Expenditures		5000-5999	7,672,570.82	12,741,210.78	20,413,781.60	7,310,600.00	9,427,817.00	16,738,417.00	-18.0%
6) Capital Outlay		6000-6999	213,892.00	14,046.00	227,938.00	0.00	35,000.00	35,000.00	-84.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,385,832.00)	726,335.00	(659,497.00)	(947,406.00)	573,618.00	(373,788.00)	-43.3%
9) TOTAL, EXPENDITURES			68,738,789.32	45,868,517.06	114,607,306.38	69,248,933.00	40,417,082.00	109,666,015.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,129,115.74	(19,357,852.81)	(228,737.07)	19,318,123.00	(18,714,725.00)	603,398.00	-363.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,863,785.00	0.00	3,863,785.00	3,624,773.00	0.00	3,624,773.00	-6.2%
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	(18,041,590.25)	18,041,590.25	0.00	(18,246,064.00)	18,246,064.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,905,375.25)	18,041,590.25	(3,863,785.00)	(21,870,837.00)	18,246,064.00	(3,624,773.00)	-6.2%

			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,776,259.51)	(1,316,262.56)	(4,092,522.07)	(2,552,714.00)	(468,661.00)	(3,021,375.00)	-26.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,961,069.07	4,272,685.09	14,233,754.16	7,184,809.56	2,973,022.54	10,157,832.10	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,961,069.07	4,272,685.09	14,233,754.16	7,184,809.56	2,973,022.54	10,157,832.10	-28.6%
d) Other Restatements		9795	0.00	16,600.01	16,600.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,961,069.07	4,289,285.10	14,250,354.17	7,184,809.56	2,973,022.54	10,157,832.10	-28.7%
2) Ending Balance, June 30 (E + F1e)			7,184,809.56	2,973,022.54	10,157,832.10	4,632,095.56	2,504,361.54	7,136,457.10	-29.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,973,022.54	2,973,022.54	0.00	2,504,361.54	2,504,361.54	-15.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,421,937.56	0.00	2,421,937.56	1,311,315.56	0.00	1,311,315.56	-45.9%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	4,662,872.00	0.00	4,662,872.00	3,220,780.00	0.00	3,220,780.00	-30.9%
Parcel tax funds	0000	9780				3,220,780.00		3,220,780.00	
Parcel tax funds	0000	9780	4,662,872.00		4,662,872.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

DescriptionResource CodesObject Codes			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	39,262,865.96	(11,717,561.30)	27,545,304.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	11,522.29	26,659.86	38,182.15				
c) in Revolving Fund		9130	99,866.00	0.00	99,866.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,758,349.17	236,000.90	1,994,350.07				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	36.00	0.00	36.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			41,132,639.42	(11,454,900.54)	29,677,738.88				
H. LIABILITIES									
1) Accounts Payable		9500	11,520,518.53	71,156.93	11,591,675.46				
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	(10,074.81)	(10,074.81)				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			11,520,518.53	61,082.12	11,581,600.65				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			29,612,120.89	(11,515,982.66)	18,096,138.23				

			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)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,396,601.00	0.00	19,396,601.00	18,786,217.00	0.00	18,786,217.00	-3.1%
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	201,402.00	0.00	201,402.00	213,410.00	0.00	213,410.00	6.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,283,209.00	0.00	20,283,209.00	21,197,017.00	0.00	21,197,017.00	4.5%
Unsecured Roll Taxes		8042	1,106,013.00	0.00	1,106,013.00	1,423,234.00	0.00	1,423,234.00	28.7%
Prior Years' Taxes		8043	4,458.00	0.00	4,458.00	56,186.00	0.00	56,186.00	1160.3%
Supplemental Taxes		8044	822,796.00	0.00	822,796.00	324,519.00	0.00	324,519.00	-60.6%
Education Revenue Augmentation Fund (ERAF)		8045	3,259,795.00	0.00	3,259,795.00	3,718,609.00	0.00	3,718,609.00	14.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			45,074,274.00	0.00	45,074,274.00	45,719,192.00	0.00	45,719,192.00	1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,386,918.00)		(2,386,918.00)	(2,135,002.00)		(2,135,002.00)	-10.6%
Continuation Education ADA Transfer	2200	8091		572,752.00	572,752.00		336,360.00	336,360.00	-41.3%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		1,008,250.00	1,008,250.00		999,666.00	999,666.00	-0.9%
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	563,684.22	0.00	563,684.22	410,534.00	0.00	410,534.00	-27.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	336,178.00	336,178.00	0.00	336,690.00	336,690.00	0.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			43,251,040.22	1,917,180.00	45,168,220.22	43,994,724.00	1,672,716.00	45,667,440.00	1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,385,061.00	2,385,061.00	0.00	2,389,460.00	2,389,460.00	0.2%
Special Education Discretionary Grants		8182	0.00	143,811.00	143,811.00	0.00	148,707.00	148,707.00	3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		5,690,896.00	5,690,896.00		4,624,562.00	4,624,562.00	-18.7%
Vocational and Applied Technology Education	3500-3699	8290		63,516.00	63,516.00		59,337.00	59,337.00	-6.6%
Safe and Drug Free Schools	3700-3799	8290		69,774.00	69,774.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	339.00	844,976.00	845,315.00	0.00	456,354.00	456,354.00	-46.0%
TOTAL, FEDERAL REVENUE			339.00	9,198,034.00	9,198,373.00	0.00	7,678,420.00	7,678,420.00	-16.5%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		710,342.00	710,342.00		707,643.00	707,643.00	-0.4%
Economic Impact Aid	7090-7091	8311		767,778.00	767,778.00		704,578.00	704,578.00	-8.2%
Spec. Ed. Transportation	7240	8311		255,504.00	255,504.00		254,533.00	254,533.00	-0.4%
All Other State Apportionments - Current Year	All Other	8311	351,288.00	0.00	351,288.00	366,906.00	0.00	366,906.00	4.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,657,151.00	0.00	2,657,151.00	2,657,151.00	0.00	2,657,151.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,182,608.00	148,899.00	1,331,507.00	1,179,977.00	171,633.00	1,351,610.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		(183.33)	(183.33)		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		13,134.00	13,134.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,233,794.84	4,594,706.59	15,828,501.43	10,992,846.00	4,294,592.00	15,287,438.00	-3.4%
TOTAL, OTHER STATE REVENUE			15,424,841.84	6,490,180.26	21,915,022.10	15,196,880.00	6,132,979.00	21,329,859.00	-2.7%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	28,076,554.00	0.00	28,076,554.00	28,229,212.00	0.00	28,229,212.00	0.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	311,000.00	0.00	311,000.00	311,000.00	0.00	311,000.00	0.0%
Interest		8660	402,500.00	0.00	402,500.00	323,000.00	0.00	323,000.00	-19.8%
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	260,000.00	260,000.00	0.00	390,000.00	390,000.00	50.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	211,630.00	0.00	211,630.00	207,240.00	0.00	207,240.00	-2.1%
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%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	190,000.00	4,306,553.99	4,496,553.99	305,000.00	1,584,004.00	1,889,004.00	-58.0%
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	6500	8791		4,338,716.00	4,338,716.00		4,244,238.00	4,244,238.00	-2.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
IOC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,191,684.00	8,905,269.99	38,096,953.99	29,375,452.00	6,218,242.00	35,593,694.00	-6.6%
TOTAL, REVENUES			87,867,905.06	26,510,664.25	114,378,569.31	88,567,056.00	21,702,357.00	110,269,413.00	-3.6%

			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)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,898,080.00	8,831,599.00	38,729,679.00	30,600,997.00	8,520,865.00	39,121,862.00	1.0%
Certificated Pupil Support Salaries		1200	1,747,196.73	543,582.44	2,290,779.17	1,804,359.00	503,087.00	2,307,446.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,007,683.00	824,489.00	4,832,172.00	3,925,281.00	795,988.00	4,721,269.00	-2.3%
Other Certificated Salaries		1900	367,068.00	81,132.00	448,200.00	332,907.00	44,407.00	377,314.00	-15.8%
TOTAL, CERTIFICATED SALARIES			36,020,027.73	10,280,802.44	46,300,830.17	36,663,544.00	9,864,347.00	46,527,891.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	577,777.01	4,990,584.00	5,568,361.01	459,716.00	5,011,295.00	5,471,011.00	-1.7%
Classified Support Salaries		2200	4,667,025.76	2,730,860.35	7,397,886.11	4,765,660.00	2,904,729.00	7,670,389.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	1,183,807.71	1,299,466.00	2,483,273.71	1,138,229.00	1,305,357.00	2,443,586.00	-1.6%
Clerical, Technical and Office Salaries		2400	3,183,652.68	1,107,872.32	4,291,525.00	3,143,945.00	1,077,123.00	4,221,068.00	-1.6%
Other Classified Salaries		2900	436,082.00	154,068.00	590,150.00	440,626.00	102,480.00	543,106.00	-8.0%
TOTAL, CLASSIFIED SALARIES			10,048,345.16	10,282,850.67	20,331,195.83	9,948,176.00	10,400,984.00	20,349,160.00	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,895,417.77	827,172.28	3,722,590.05	3,006,728.00	802,856.00	3,809,584.00	2.3%
PERS		3201-3202	886,448.13	920,186.48	1,806,634.61	961,701.00	1,044,042.00	2,005,743.00	11.0%
OASDI/Medicare/Alternative		3301-3302	1,292,365.57	936,647.27	2,229,012.84	1,315,182.00	946,955.00	2,262,137.00	1.5%
Health and Welfare Benefits		3401-3402	5,332,304.63	3,216,604.73	8,548,909.36	5,629,465.00	3,430,832.00	9,060,297.00	6.0%
Unemployment Insurance		3501-3502	162,182.60	73,103.07	235,285.67	387,585.00	167,363.00	554,948.00	135.9%
Workers' Compensation		3601-3602	1,133,466.14	508,847.62	1,642,313.76	1,146,989.00	495,336.00	1,642,325.00	0.0%
OPEB, Allocated		3701-3702	1,282,011.51	558,333.19	1,840,344.70	1,300,930.00	574,160.00	1,875,090.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	224,192.51	245,812.71	470,005.22	173,882.00	189,263.00	363,145.00	-22.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,208,388.86	7,286,707.35	20,495,096.21	13,922,462.00	7,650,807.00	21,573,269.00	5.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	371,106.00	0.00	371,106.00	75,540.00	0.00	75,540.00	-79.6%
Books and Other Reference Materials		4200	144,215.00	5,700.00	149,915.00	138,348.00	800.00	139,148.00	-7.2%

DescriptionResource CodesObject 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	2,151,981.33	4,052,303.61	6,204,284.94	1,961,087.00	2,216,191.00	4,177,278.00	-32.7%
Noncapitalized Equipment		4400	294,094.42	478,561.21	772,655.63	176,582.00	247,518.00	424,100.00	-45.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,961,396.75	4,536,564.82	7,497,961.57	2,351,557.00	2,464,509.00	4,816,066.00	-35.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	15,000.00	450,477.00	465,477.00	6,000.00	369,430.00	375,430.00	-19.3%
Travel and Conferences		5200	92,958.00	242,459.00	335,417.00	79,613.00	85,715.00	165,328.00	-50.7%
Dues and Memberships		5300	65,362.00	6,408.00	71,770.00	66,982.00	2,330.00	69,312.00	-3.4%
Insurance		5400 - 5450	651,763.00	0.00	651,763.00	651,763.00	0.00	651,763.00	0.0%
Operations and Housekeeping Services		5500	2,380,826.00	0.00	2,380,826.00	2,380,826.00	0.00	2,380,826.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,245,688.00	2,345,066.00	3,590,754.00	1,236,682.00	1,682,400.00	2,919,082.00	-18.7%
Transfers of Direct Costs		5710	(4,236.00)	4,236.00	0.00	4,284.00	(4,284.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,841.00)	33,400.00	9,559.00	(16,441.00)	40,400.00	23,959.00	150.6%
Professional/Consulting Services and Operating Expenditures		5800	2,961,784.82	9,635,434.78	12,597,219.60	2,661,561.00	7,230,725.00	9,892,286.00	-21.5%
Communications		5900	287,266.00	23,730.00	310,996.00	239,330.00	21,101.00	260,431.00	-16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,672,570.82	12,741,210.78	20,413,781.60	7,310,600.00	9,427,817.00	16,738,417.00	-18.0%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	15,120.00	0.00	15,120.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	178,272.00	500.00	178,772.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,500.00	13,546.00	34,046.00	0.00	35,000.00	35,000.00	2.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			213,892.00	14,046.00	227,938.00	0.00	35,000.00	35,000.00	-84.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(726,335.00)	726,335.00	0.00	(573,618.00)	573,618.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(659,497.00)	0.00	(659,497.00)	(373,788.00)	0.00	(373,788.00)	-43.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,385,832.00)	726,335.00	(659,497.00)	(947,406.00)	573,618.00	(373,788.00)	-43.3%
TOTAL EXPENDITURES			68,738,789.32	45,868,517.06	114,607,306.38	69,248,933.00	40,417,082.00	109,666,015.00	-4.3%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,863,785.00	0.00	3,863,785.00	3,624,773.00	0.00	3,624,773.00	-6.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,863,785.00	0.00	3,863,785.00	3,624,773.00	0.00	3,624,773.00	-6.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,202,175.13)	18,202,175.13	0.00	(18,376,064.00)	18,376,064.00	0.00	0.0%
Contributions from Restricted Revenues		8990	160,584.88	(160,584.88)	0.00	130,000.00	(130,000.00)	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			(18,041,590.25)	18,041,590.25	0.00	(18,246,064.00)	18,246,064.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,905,375.25)	18,041,590.25	(3,863,785.00)	(21,870,837.00)	18,246,064.00	(3,624,773.00)	-6.2%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	43,251,040.22	1,917,180.00	45,168,220.22	43,994,724.00	1,672,716.00	45,667,440.00	1.1%
2) Federal Revenue		8100-8299	339.00	9,198,034.00	9,198,373.00	0.00	7,678,420.00	7,678,420.00	-16.5%
3) Other State Revenue		8300-8599	15,424,841.84	6,490,180.26	21,915,022.10	15,196,880.00	6,132,979.00	21,329,859.00	-2.7%
4) Other Local Revenue		8600-8799	29,191,684.00	8,905,269.99	38,096,953.99	29,375,452.00	6,218,242.00	35,593,694.00	-6.6%
5) TOTAL, REVENUES			87,867,905.06	26,510,664.25	114,378,569.31	88,567,056.00	21,702,357.00	110,269,413.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	39,954,633.55	30,420,732.77	70,375,366.32	40,606,993.00	26,145,583.00	66,752,576.00	-5.1%
2) Instruction - Related Services	2000-2999		9,520,958.39	4,194,497.36	13,715,455.75	9,374,043.00	4,018,177.00	13,392,220.00	-2.4%
3) Pupil Services	3000-3999		3,044,860.63	4,783,447.28	7,828,307.91	2,976,676.00	4,662,720.00	7,639,396.00	-2.4%
4) Ancillary Services	4000-4999		211,323.00	2,579.00	213,902.00	209,390.00	0.00	209,390.00	-2.1%
5) Community Services	5000-5999		84,063.00	301,062.00	385,125.00	121,648.00	52,673.00	174,321.00	-54.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,785,143.64	888,189.65	7,673,333.29	7,073,278.00	737,817.00	7,811,095.00	1.8%
8) Plant Services	8000-8999		8,803,549.11	5,278,009.00	14,081,558.11	8,686,905.00	4,800,112.00	13,487,017.00	-4.2%
9) Other Outgo	9000-9999		334,258.00	0.00	334,258.00	200,000.00	0.00	200,000.00	-40.2%
10) TOTAL, EXPENDITURES			68,738,789.32	45,868,517.06	114,607,306.38	69,248,933.00	40,417,082.00	109,666,015.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,129,115.74	(19,357,852.81)	(228,737.07)	19,318,123.00	(18,714,725.00)	603,398.00	-363.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,863,785.00	0.00	3,863,785.00	3,624,773.00	0.00	3,624,773.00	-6.2%
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	(18,041,590.25)	18,041,590.25	0.00	(18,246,064.00)	18,246,064.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,905,375.25)	18,041,590.25	(3,863,785.00)	(21,870,837.00)	18,246,064.00	(3,624,773.00)	-6.2%

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)			(2,776,259.51)	(1,316,262.56)	(4,092,522.07)	(2,552,714.00)	(468,661.00)	(3,021,375.00)	-26.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,961,069.07	4,272,685.09	14,233,754.16	7,184,809.56	2,973,022.54	10,157,832.10	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,961,069.07	4,272,685.09	14,233,754.16	7,184,809.56	2,973,022.54	10,157,832.10	-28.6%
d) Other Restatements		9795	0.00	16,600.01	16,600.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,961,069.07	4,289,285.10	14,250,354.17	7,184,809.56	2,973,022.54	10,157,832.10	-28.7%
2) Ending Balance, June 30 (E + F1e)			7,184,809.56	2,973,022.54	10,157,832.10	4,632,095.56	2,504,361.54	7,136,457.10	-29.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,973,022.54	2,973,022.54	0.00	2,504,361.54	2,504,361.54	-15.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,421,937.56	0.00	2,421,937.56	1,311,315.56	0.00	1,311,315.56	-45.9%
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	4,662,872.00	0.00	4,662,872.00	3,220,780.00	0.00	3,220,780.00	-30.9%
Parcel tax funds	0000	9780				3,220,780.00		3,220,780.00	
Parcel tax funds	0000	9780	4,662,872.00		4,662,872.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
2200	Continuation Education (Education Code sections 42244 and 48438)	430.00	430.00
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.02	0.02
3175	NCLB: Title I, Part A, Program Improvement District Intervention	0.12	0.12
3200	ARRA: State Fiscal Stabilization Fund	2,343,389.67	2,343,389.67
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.01	0.01
3330	Special Ed: IDEA Infant Discretionary, Part B, Sec 611 (08-09)	0.47	0.47
3375	Special Ed: IDEA Cross-Cultural Assessment, Special Project Specia	0.01	0.01
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Fo	0.70	0.70
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	0.62	0.62
5640	Medi-Cal Billing Option	99,669.00	99,668.98
5810	Other Federal	827.31	827.33
6286	English Language Acquisition Program, Teacher Training & Student /	0.35	0.35
6530	Special Ed: Low Incidence Entitlement	0.01	0.01
7090	Economic Impact Aid (EIA)	50,000.13	0.04
7091	Economic Impact Aid: Limited English Proficiency (LEP)	49,999.73	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	42,873.94	42,873.76
9010	Other Local	385,830.44	17,169.44
Total, Legally Restricted Balance		2,973,022.54	2,504,361.54

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	640,960.00	610,610.00	-4.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	424,200.00	454,450.00	7.1%
5) TOTAL REVENUES			1,065,160.00	1,065,060.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,331,339.00	2,154,789.00	-7.6%
2) Classified Salaries		2000-2999	711,575.00	658,331.00	-7.5%
3) Employee Benefits		3000-3999	685,502.00	659,561.00	-3.8%
4) Books and Supplies		4000-4999	250,506.00	160,626.00	-35.9%
5) Services and Other Operating Expenditures		5000-5999	319,795.00	376,701.00	17.8%
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	169,752.00	129,711.00	-23.6%
9) TOTAL EXPENDITURES			4,468,469.00	4,139,719.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,403,309.00)	(3,074,659.00)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,403,309.00	3,074,659.00	-9.7%
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			3,403,309.00	3,074,659.00	-9.7%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954.80	5,954.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954.80	5,954.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954.80	5,954.80	0.0%
2) Ending Balance, June 30 (E + F1e)			5,954.80	5,954.80	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		9790	5,954.80		
d) Unappropriated Amount		9790		5,954.80	

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(531,541.82)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	121,582.51		
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	8,202.00		
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			(401,757.31)		
H. LIABILITIES					
1) Accounts Payable		9500	21.48		
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			21.48		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(401,778.79)		

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	64,093.00	36,908.00	-42.4%
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	576,867.00	573,702.00	-0.5%
TOTAL, FEDERAL REVENUE			640,960.00	610,610.00	-4.7%
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	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

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	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	417,700.00	452,950.00	8.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			424,200.00	454,450.00	7.1%
TOTAL, REVENUES			1,065,160.00	1,065,060.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,912,914.00	1,708,190.00	-10.7%
Certificated Pupil Support Salaries		1200	21,747.00	20,989.00	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	396,678.00	425,610.00	7.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,331,339.00	2,154,789.00	-7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	44,934.00	34,455.00	-23.3%
Classified Support Salaries		2200	168,568.00	173,701.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	489,073.00	441,175.00	-9.8%
Other Classified Salaries		2900	9,000.00	9,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			711,575.00	658,331.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	106,761.00	125,733.00	17.8%
PERS		3201-3202	66,852.00	63,582.00	-4.9%
OASDI/Medicare/Alternative		3301-3302	96,453.00	85,745.00	-11.1%
Health and Welfare Benefits		3401-3402	277,538.00	246,870.00	-11.1%
Unemployment Insurance		3501-3502	11,095.00	25,645.00	131.1%
Workers' Compensation		3601-3602	75,520.00	75,909.00	0.5%
OPEB, Allocated		3701-3702	37,670.00	26,754.00	-29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,613.00	9,323.00	-31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			685,502.00	659,561.00	-3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,000.00	17,000.00	0.0%
Books and Other Reference Materials		4200	18,097.00	500.00	-97.2%
Materials and Supplies		4300	131,534.00	117,538.00	-10.6%
Noncapitalized Equipment		4400	83,875.00	25,588.00	-69.5%
TOTAL, BOOKS AND SUPPLIES			250,506.00	160,626.00	-35.9%

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	5,094.00	7,500.00	47.2%
Dues and Memberships		5300	4,200.00	4,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,926.00	99,926.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,175.00	64,175.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	114,100.00	168,600.00	47.8%
Communications		5900	26,300.00	26,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,795.00	376,701.00	17.8%
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	169,752.00	129,711.00	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			169,752.00	129,711.00	-23.6%
TOTAL, EXPENDITURES			4,468,469.00	4,139,719.00	-7.4%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

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	3,403,309.00	3,074,659.00	-9.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,403,309.00	3,074,659.00	-9.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)					
			3,403,309.00	3,074,659.00	-9.7%

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	640,960.00	610,610.00	-4.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	424,200.00	454,450.00	7.1%
5) TOTAL, REVENUES			1,065,160.00	1,065,060.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,557,708.00	2,301,791.00	-10.0%
2) Instruction - Related Services	2000-2999		1,061,525.00	1,070,644.00	0.9%
3) Pupil Services	3000-3999		236,916.00	195,402.00	-17.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		169,752.00	129,711.00	-23.6%
8) Plant Services	8000-8999		442,568.00	442,171.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,468,469.00	4,139,719.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,403,309.00)	(3,074,659.00)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,403,309.00	3,074,659.00	-9.7%
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			3,403,309.00	3,074,659.00	-9.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954.80	5,954.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954.80	5,954.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954.80	5,954.80	0.0%
2) Ending Balance, June 30 (E + F1e)			5,954.80	5,954.80	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		9790	5,954.80		
d) Unappropriated Amount		9790		5,954.80	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,564,871.00	263,000.00	-83.2%
3) Other State Revenue		8300-8599	4,019,968.00	12,000.00	-99.7%
4) Other Local Revenue		8600-8799	711,225.00	121,827.00	-82.9%
5) TOTAL, REVENUES			6,296,064.00	396,827.00	-93.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,034,020.00	417,595.00	-79.5%
2) Classified Salaries		2000-2999	1,644,630.00	292,829.00	-82.2%
3) Employee Benefits		3000-3999	1,403,034.00	393,298.00	-72.0%
4) Books and Supplies		4000-4999	210,294.00	17,467.00	-91.7%
5) Services and Other Operating Expenditures		5000-5999	577,405.00	391,298.00	-32.2%
6) Capital Outlay		6000-6999	99,867.00	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	314,899.00	66,763.00	-78.8%
9) TOTAL, EXPENDITURES			6,284,149.00	1,579,250.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,915.00	(1,182,423.00)	-10023.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	370,436.65	1,182,423.00	219.2%
b) Transfers Out		7600-7629	321,960.65	875,805.00	172.0%
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			48,476.00	306,618.00	532.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,391.00	(875,805.00)	-1550.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	815,416.54	875,807.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,416.54	875,807.54	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,416.54	875,807.54	7.4%
2) Ending Balance, June 30 (E + F1e)			875,807.54	2.54	-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	875,807.54		
d) Unappropriated Amount		9790		2.54	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,219,297.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	68,462.36		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,138.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(36.00)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,294,862.25		
H. LIABILITIES					
1) Accounts Payable		9500	(28,144.54)		
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			(28,144.54)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,323,006.79		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	263,000.00	263,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	1,301,871.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,564,871.00	263,000.00	-83.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,000.00	12,000.00	0.0%
Child Development Apportionments		8530	986,388.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,021,580.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,019,968.00	12,000.00	-99.7%
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	29,484.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	120,000.00	0.00	-100.0%
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	561,741.00	121,827.00	-78.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			711,225.00	121,827.00	-82.9%
TOTAL, REVENUES			6,296,064.00	396,827.00	-93.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,823,400.00	390,121.00	-78.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	210,620.00	27,474.00	-87.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,034,020.00	417,595.00	-79.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,353,551.00	234,996.00	-82.6%
Classified Support Salaries		2200	70,763.00	16,957.00	-76.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	220,316.00	40,876.00	-81.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,644,630.00	292,829.00	-82.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	134,599.00	38,324.00	-71.5%
PERS		3201-3202	159,834.00	42,870.00	-73.2%
OASDI/Medicare/Alternative		3301-3302	168,463.00	57,606.00	-65.8%
Health and Welfare Benefits		3401-3402	703,656.00	186,295.00	-73.5%
Unemployment Insurance		3501-3502	13,960.00	9,497.00	-32.0%
Workers' Compensation		3601-3602	87,983.00	28,102.00	-68.1%
OPEB, Allocated		3701-3702	92,811.00	22,743.00	-75.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	41,728.00	7,861.00	-81.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,403,034.00	393,298.00	-72.0%
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	170,144.00	14,467.00	-91.5%
Noncapitalized Equipment		4400	13,150.00	0.00	-100.0%
Food		4700	27,000.00	3,000.00	-88.9%
TOTAL, BOOKS AND SUPPLIES			210,294.00	17,467.00	-91.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	75,000.00	0.00	-100.0%
Travel and Conferences		5200	4,800.00	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	416,688.00	338,423.00	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	76,817.00	52,875.00	-31.2%
Communications		5900	4,100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			577,405.00	391,298.00	-32.2%
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	99,867.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,867.00	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	314,899.00	66,763.00	-78.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			314,899.00	66,763.00	-78.8%
TOTAL, EXPENDITURES			6,284,149.00	1,579,250.00	-74.9%

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	370,436.65	1,182,423.00	219.2%
(a) TOTAL, INTERFUND TRANSFERS IN			370,436.65	1,182,423.00	219.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	321,960.65	875,805.00	172.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			321,960.65	875,805.00	172.0%
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)					
			48,476.00	306,618.00	532.5%

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	1,564,871.00	263,000.00	-83.2%
3) Other State Revenue		8300-8599	4,019,968.00	12,000.00	-99.7%
4) Other Local Revenue		8600-8799	711,225.00	121,827.00	-82.9%
5) TOTAL, REVENUES			6,296,064.00	396,827.00	-93.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,995,257.00	1,103,783.00	-77.9%
2) Instruction - Related Services	2000-2999		571,929.00	100,945.00	-82.4%
3) Pupil Services	3000-3999		302,000.00	278,000.00	-7.9%
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		314,899.00	66,763.00	-78.8%
8) Plant Services	8000-8999		100,064.00	29,759.00	-70.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,284,149.00	1,579,250.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,915.00	(1,182,423.00)	-10023.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	370,436.65	1,182,423.00	219.2%
b) Transfers Out		7600-7629	321,960.65	875,805.00	172.0%
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			48,476.00	306,618.00	532.5%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,391.00	(875,805.00)	-1550.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	815,416.54	875,807.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,416.54	875,807.54	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,416.54	875,807.54	7.4%
2) Ending Balance, June 30 (E + F1e)			875,807.54	2.54	-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		9790	875,807.54		
d) Unappropriated Amount		9790		2.54	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	805,916.00	798,976.00	-0.9%
2) Federal Revenue		8100-8299	1,797,519.00	1,761,761.00	-2.0%
3) Other State Revenue		8300-8599	133,362.00	145,167.00	8.9%
4) Other Local Revenue		8600-8799	610,679.00	591,512.00	-3.1%
5) TOTAL, REVENUES			3,347,476.00	3,297,416.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,192,308.00	1,222,135.00	2.5%
3) Employee Benefits		3000-3999	591,091.00	669,995.00	13.3%
4) Books and Supplies		4000-4999	1,574,611.00	1,443,500.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	(262,358.00)	(215,528.00)	-17.8%
6) Capital Outlay		6000-6999	76,978.00	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	174,846.00	177,314.00	1.4%
9) TOTAL, EXPENDITURES			3,347,476.00	3,297,416.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,882.54	120,882.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,882.54	120,882.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,882.54	120,882.54	0.0%
2) Ending Balance, June 30 (E + F1e)			120,882.54	120,882.54	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	135,021.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	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	(14,138.49)		
d) Unappropriated Amount		9790		120,882.54	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	533,223.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	43,478.96		
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	11,800.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	135,021.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			723,524.50		
H. LIABILITIES					
1) Accounts Payable		9500	323.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,000,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,000,323.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(276,799.17)		

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	805,916.00	798,976.00	-0.9%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			805,916.00	798,976.00	-0.9%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,770,541.00	1,761,761.00	-0.5%
Other Federal Revenue (incl. ARRA)		8290	26,978.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,797,519.00	1,761,761.00	-2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	133,362.00	145,167.00	8.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			133,362.00	145,167.00	8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	4,127.00	0.00	-100.0%
Food Service Sales		8634	516,618.00	520,650.00	0.8%
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	89,934.00	70,862.00	-21.2%
TOTAL, OTHER LOCAL REVENUE			610,679.00	591,512.00	-3.1%
TOTAL, REVENUES			3,347,476.00	3,297,416.00	-1.5%

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	809,015.00	821,276.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	334,047.00	332,747.00	-0.4%
Clerical, Technical and Office Salaries		2400	49,246.00	68,112.00	38.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,192,308.00	1,222,135.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	109,729.00	124,201.00	13.2%
OASDI/Medicare/Alternative		3301-3302	90,732.00	93,491.00	3.0%
Health and Welfare Benefits		3401-3402	295,233.00	355,085.00	20.3%
Unemployment Insurance		3501-3502	4,129.00	10,119.00	145.1%
Workers' Compensation		3601-3602	29,212.00	29,943.00	2.5%
OPEB, Allocated		3701-3702	33,906.00	34,802.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,150.00	22,354.00	-20.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			591,091.00	669,995.00	13.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,616.00	30,000.00	4.8%
Noncapitalized Equipment		4400	39,000.00	10,000.00	-74.4%
Food		4700	1,506,995.00	1,403,500.00	-6.9%
TOTAL, BOOKS AND SUPPLIES			1,574,611.00	1,443,500.00	-8.3%

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	2,500.00	3,500.00	40.0%
Dues and Memberships		5300	500.00	500.00	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	48,800.00	48,895.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(383,788.00)	(319,923.00)	-16.6%
Professional/Consulting Services and Operating Expenditures		5800	62,630.00	44,500.00	-28.9%
Communications		5900	7,000.00	7,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(262,358.00)	(215,528.00)	-17.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	76,978.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,978.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	174,846.00	177,314.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			174,846.00	177,314.00	1.4%
TOTAL, EXPENDITURES			3,347,476.00	3,297,416.00	-1.5%

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	805,916.00	798,976.00	-0.9%
2) Federal Revenue		8100-8299	1,797,519.00	1,761,761.00	-2.0%
3) Other State Revenue		8300-8599	133,362.00	145,167.00	8.9%
4) Other Local Revenue		8600-8799	610,679.00	591,512.00	-3.1%
5) TOTAL, REVENUES			3,347,476.00	3,297,416.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,090,203.00	3,056,188.00	-1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		174,846.00	177,314.00	1.4%
8) Plant Services	8000-8999		82,427.00	63,914.00	-22.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,347,476.00	3,297,416.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,882.54	120,882.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,882.54	120,882.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,882.54	120,882.54	0.0%
2) Ending Balance, June 30 (E + F1e)			120,882.54	120,882.54	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	135,021.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	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	(14,138.49)		
d) Unappropriated Amount		9790		120,882.54	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,000.00	-40.0%
5) TOTAL REVENUES			5,000.00	3,000.00	-40.0%
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	355,000.00	355,000.00	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			355,000.00	355,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,000.00)	(352,000.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(350,000.00)	(352,000.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	708,015.21	358,015.21	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			708,015.21	358,015.21	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			708,015.21	358,015.21	-49.4%
2) Ending Balance, June 30 (E + F1e)			358,015.21	6,015.21	-98.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	358,015.21		
d) Unappropriated Amount		9790		6,015.21	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	389,840.46		
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			389,840.46		
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)			389,840.46		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	3,000.00	-40.0%
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			5,000.00	3,000.00	-40.0%
TOTAL, REVENUES			5,000.00	3,000.00	-40.0%

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%
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%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,000.00	355,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,000.00	355,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			355,000.00	355,000.00	0.0%

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	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,000.00	-40.0%
5) TOTAL, REVENUES			5,000.00	3,000.00	-40.0%
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		355,000.00	355,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			355,000.00	355,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(350,000.00)	(352,000.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(350,000.00)	(352,000.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	708,015.21	358,015.21	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			708,015.21	358,015.21	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			708,015.21	358,015.21	-49.4%
2) Ending Balance, June 30 (E + F1e)			358,015.21	6,015.21	-98.3%
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		9790	358,015.21		
d) Unappropriated Amount		9790		6,015.21	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	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	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)			100.00	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%

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,520.98	7,620.98	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,520.98	7,620.98	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,520.98	7,620.98	1.3%
2) Ending Balance, June 30 (E + F1e)			7,620.98	7,620.98	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		9790	7,620.98		
d) Unappropriated Amount		9790		7,620.98	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,064.78		
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			8,064.78		
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)			8,064.78		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			100.00	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%
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%

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

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%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
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%
(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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	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		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)			100.00	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%

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,520.98	7,620.98	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,520.98	7,620.98	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,520.98	7,620.98	1.3%
2) Ending Balance, June 30 (E + F1e)			7,620.98	7,620.98	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		9790	7,620.98		
d) Unappropriated Amount		9790		7,620.98	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	15,000.00	-40.0%
5) TOTAL REVENUES			25,000.00	15,000.00	-40.0%
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)			25,000.00	15,000.00	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	15,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,495,018.25	2,520,018.25	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,495,018.25	2,520,018.25	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,495,018.25	2,520,018.25	1.0%
2) Ending Balance, June 30 (E + F1e)			2,520,018.25	2,535,018.25	0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	2,520,018.25	2,535,018.25	0.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,509,313.85		
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			2,509,313.85		
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)			2,509,313.85		

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	15,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	15,000.00	-40.0%
TOTAL, REVENUES			25,000.00	15,000.00	-40.0%

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

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

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

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	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			25,000.00	15,000.00	-40.0%
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)			25,000.00	15,000.00	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	15,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,495,018.25	2,520,018.25	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,495,018.25	2,520,018.25	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,495,018.25	2,520,018.25	1.0%
2) Ending Balance, June 30 (E + F1e)			2,520,018.25	2,535,018.25	0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	2,520,018.25	2,535,018.25	0.6%
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	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	300,000.00	-25.0%
5) TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	270,896.00	232,066.00	-14.3%
3) Employee Benefits		3000-3999	95,340.00	87,026.00	-8.7%
4) Books and Supplies		4000-4999	164,850.00	378,000.00	129.3%
5) Services and Other Operating Expenditures		5000-5999	1,182,541.00	1,193,841.00	1.0%
6) Capital Outlay		6000-6999	19,117,224.00	22,308,000.00	16.7%
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			20,830,851.00	24,198,933.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,430,851.00)	(23,898,933.00)	17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,430,851.00)	(23,898,933.00)	17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,409,279.03	30,978,428.03	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,409,279.03	30,978,428.03	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,409,279.03	30,978,428.03	-39.7%
2) Ending Balance, June 30 (E + F1e)			30,978,428.03	7,079,495.03	-77.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	30,978,428.03		
d) Unappropriated Amount		9790		7,079,495.03	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,422,225.72		
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	(0.01)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,000,000.00		
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			44,422,225.71		
H. LIABILITIES					
1) Accounts Payable		9500	626,987.21		
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			626,987.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			43,795,238.50		

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	400,000.00	300,000.00	-25.0%
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			400,000.00	300,000.00	-25.0%
TOTAL, REVENUES			400,000.00	300,000.00	-25.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	70,712.00	48,192.00	-31.8%
Classified Supervisors' and Administrators' Salaries		2300	139,164.00	146,136.00	5.0%
Clerical, Technical and Office Salaries		2400	61,020.00	37,738.00	-38.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			270,896.00	232,066.00	-14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,680.00	24,740.00	4.5%
OASDI/Medicare/Alternative		3301-3302	18,719.00	15,237.00	-18.6%
Health and Welfare Benefits		3401-3402	31,974.00	28,090.00	-12.1%
Unemployment Insurance		3501-3502	936.00	1,913.00	104.4%
Workers' Compensation		3601-3602	6,639.00	5,661.00	-14.7%
OPEB, Allocated		3701-3702	7,317.00	6,932.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,075.00	4,453.00	-26.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,340.00	87,026.00	-8.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	112,774.00	130,000.00	15.3%
Noncapitalized Equipment		4400	52,076.00	248,000.00	376.2%
TOTAL, BOOKS AND SUPPLIES			164,850.00	378,000.00	129.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	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	(50,959.00)	(50,959.00)	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,228,700.00	1,240,000.00	0.9%
Communications		5900	1,800.00	1,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,182,541.00	1,193,841.00	1.0%
CAPITAL OUTLAY					
Land		6100	210,000.00	15,000.00	-92.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,891,300.00	22,293,000.00	18.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,924.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,117,224.00	22,308,000.00	16.7%
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			20,830,851.00	24,198,933.00	16.2%

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%

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

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	400,000.00	300,000.00	-25.0%
5) TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
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		20,830,851.00	24,198,933.00	16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,830,851.00	24,198,933.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,430,851.00)	(23,898,933.00)	17.0%
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)			(20,430,851.00)	(23,898,933.00)	17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,409,279.03	30,978,428.03	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,409,279.03	30,978,428.03	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,409,279.03	30,978,428.03	-39.7%
2) Ending Balance, June 30 (E + F1e)			30,978,428.03	7,079,495.03	-77.1%
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		9790	30,978,428.03		
d) Unappropriated Amount		9790		7,079,495.03	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	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		9790	0.01		
d) Unappropriated Amount		9790		0.01	

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	0.01		
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			0.01		
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)			0.01		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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%

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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 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	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	0.00	0.0%

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

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	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		9790	0.01		
d) Unappropriated Amount		9790		0.01	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,500.00	-25.0%
5) TOTAL REVENUES			2,000.00	1,500.00	-25.0%
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)			2,000.00	1,500.00	-25.0%
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)			2,000.00	1,500.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,389.01	262,389.01	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,389.01	262,389.01	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,389.01	262,389.01	0.8%
2) Ending Balance, June 30 (E + F1e)			262,389.01	263,889.01	0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	262,389.01		
d) Unappropriated Amount		9790		263,889.01	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	262,341.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,152.82		
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			263,494.41		
H. LIABILITIES					
1) Accounts Payable		9500	2,153.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,153.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			261,341.29		

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	2,000.00	1,500.00	-25.0%
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			2,000.00	1,500.00	-25.0%
TOTAL, REVENUES			2,000.00	1,500.00	-25.0%

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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 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	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	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	2,000.00	1,500.00	-25.0%
5) TOTAL, REVENUES			2,000.00	1,500.00	-25.0%
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)			2,000.00	1,500.00	-25.0%
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)			2,000.00	1,500.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,389.01	262,389.01	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,389.01	262,389.01	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,389.01	262,389.01	0.8%
2) Ending Balance, June 30 (E + F1e)			262,389.01	263,889.01	0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	262,389.01		
d) Unappropriated Amount		9790		263,889.01	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

01 61143 0000000
Form 51

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	21,220,266.00	21,210,226.00	0.0%
5) TOTAL, REVENUES			21,220,266.00	21,210,226.00	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	20,155,240.00	20,155,240.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,155,240.00	20,155,240.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,065,026.00	1,054,986.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,065,026.00	1,054,986.00	-0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,934,193.18	16,025,109.70	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,934,193.18	16,025,109.70	7.3%
d) Other Restatements		9795	25,890.52	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,960,083.70	16,025,109.70	7.1%
2) Ending Balance, June 30 (E + F1e)			16,025,109.70	17,080,095.70	6.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,025,109.70		
d) Unappropriated Amount		9790		17,080,095.70	

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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,781,836.83		
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			28,781,836.83		
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)			28,781,836.83		

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
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	19,110,266.00	19,110,226.00	0.0%
Unsecured Roll		8612	920,000.00	920,000.00	0.0%
Prior Years' Taxes		8613	480,000.00	480,000.00	0.0%
Supplemental Taxes		8614	650,000.00	650,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	60,000.00	50,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,220,266.00	21,210,226.00	0.0%
TOTAL, REVENUES			21,220,266.00	21,210,226.00	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	10,885,520.00	10,885,520.00	0.0%
Bond Interest and Other Service Charges		7434	9,269,720.00	9,269,720.00	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)			20,155,240.00	20,155,240.00	0.0%
TOTAL, EXPENDITURES			20,155,240.00	20,155,240.00	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%

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

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	21,220,266.00	21,210,226.00	0.0%
5) TOTAL, REVENUES			21,220,266.00	21,210,226.00	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	20,155,240.00	20,155,240.00	0.0%
10) TOTAL, EXPENDITURES			20,155,240.00	20,155,240.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,065,026.00	1,054,986.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,065,026.00	1,054,986.00	-0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,934,193.18	16,025,109.70	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,934,193.18	16,025,109.70	7.3%
d) Other Restatements		9795	25,890.52	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,960,083.70	16,025,109.70	7.1%
2) Ending Balance, June 30 (E + F1e)			16,025,109.70	17,080,095.70	6.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,025,109.70		
d) Unappropriated Amount		9790		17,080,095.70	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000.00)	(1,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	60,363.91	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	60,363.91	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	60,363.91	-1.6%
2) Ending Balance, June 30 (E + F1e)			60,363.91	59,363.91	-1.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,363.91		
d) Unappropriated Amount		9790		59,363.91	

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,363.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			61,363.91		
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)			61,363.91		

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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	1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
TOTAL EXPENDITURES			1,000.00	1,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	1,000.00	1,000.00	0.0%
10) TOTAL, EXPENDITURES			1,000.00	1,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			(1,000.00)	(1,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	60,363.91	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	60,363.91	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	60,363.91	-1.6%
2) Ending Balance, June 30 (E + F1e)			60,363.91	59,363.91	-1.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,363.91		
d) Unappropriated Amount		9790		59,363.91	

Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

01 61143 0000000
Form 67

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	1,864,080.00	1,794,206.00	-3.7%
5) TOTAL, REVENUES			1,864,080.00	1,794,206.00	-3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	165,148.00	176,349.00	6.8%
3) Employee Benefits		3000-3999	55,654.00	72,238.00	29.8%
4) Books and Supplies		4000-4999	16,574.00	17,824.00	7.5%
5) Services and Other Operating Expenses		5000-5999	2,047,970.00	2,138,590.00	4.4%
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			2,285,346.00	2,405,001.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(421,266.00)	(610,795.00)	45.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,000.00	243,496.00	-40.9%
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			412,000.00	243,496.00	-40.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(9,266.00)	(367,299.00)	3863.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,269,598.38	2,260,332.38	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,269,598.38	2,260,332.38	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,269,598.38	2,260,332.38	-0.4%
2) Ending Net Assets, June 30 (E + F1e)			2,260,332.38	1,893,033.38	-16.2%
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		9790	2,260,332.38		
d) Unappropriated Amount		9790		1,893,033.38	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,316,733.27		
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			5,316,733.27		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	3,017,751.38		
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			3,017,751.38		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			2,298,981.89		

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	41,000.00	30,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,823,080.00	1,764,206.00	-3.2%
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			1,864,080.00	1,794,206.00	-3.7%
TOTAL, REVENUES			1,864,080.00	1,794,206.00	-3.7%

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	63,826.00	69,963.00	9.6%
Clerical, Technical and Office Salaries		2400	101,322.00	106,386.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,148.00	176,349.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,034.00	18,882.00	17.8%
OASDI/Medicare/Alternative		3301-3302	11,767.00	12,623.00	7.3%
Health and Welfare Benefits		3401-3402	14,169.00	26,264.00	85.4%
Unemployment Insurance		3501-3502	571.00	1,460.00	155.7%
Workers' Compensation		3601-3602	4,046.00	4,321.00	6.8%
OPEB, Allocated		3701-3702	4,954.00	5,290.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,113.00	3,398.00	-17.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,654.00	72,238.00	29.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,924.00	15,324.00	10.1%
Noncapitalized Equipment		4400	2,650.00	2,500.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			16,574.00	17,824.00	7.5%

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	10,500.00	9,000.00	-14.3%
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	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,033,470.00	2,125,590.00	4.5%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,047,970.00	2,138,590.00	4.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,285,346.00	2,405,001.00	5.2%

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	412,000.00	243,496.00	-40.9%
(a) TOTAL, INTERFUND TRANSFERS IN			412,000.00	243,496.00	-40.9%
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)			412,000.00	243,496.00	-40.9%

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	1,864,080.00	1,794,206.00	-3.7%
5) TOTAL, REVENUES			1,864,080.00	1,794,206.00	-3.7%
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		2,285,346.00	2,405,001.00	5.2%
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			2,285,346.00	2,405,001.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(421,266.00)	(610,795.00)	45.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,000.00	243,496.00	-40.9%
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			412,000.00	243,496.00	-40.9%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(9,266.00)	(367,299.00)	3863.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,269,598.38	2,260,332.38	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,269,598.38	2,260,332.38	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,269,598.38	2,260,332.38	-0.4%
2) Ending Net Assets, June 30 (E + F1e)			2,260,332.38	1,893,033.38	-16.2%
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		9790	2,260,332.38		
d) Unappropriated Amount		9790		1,893,033.38	

Description	Object Codes	2009-10 Estimated Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	1,448,816.00
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	121.29
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,448,937.29
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	1,448,937.29
3) TOTAL, LIABILITIES (Must equal A5)		1,448,937.29

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	1,448,816.00		1,448,816.00			1,448,816.00
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	121.29		121.29			121.29
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,448,937.29	0.00	1,448,937.29	0.00	0.00	1,448,937.29
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	1,448,937.29		1,448,937.29			1,448,937.29
TOTAL, LIABILITIES		1,448,937.29	0.00	1,448,937.29	0.00	0.00	1,448,937.29

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			5,394.22	5,458.36	5,379.51	5,456.68
a. Kindergarten	669.62	652.10				
b. Grades One through Three	1,832.80	1,709.74				
c. Grades Four through Six	1,733.25	1,672.34				
d. Grades Seven and Eight	1,157.00	1,149.46				
e. Opportunity Schools and Full-Day Opportunity Classes	1.55					
f. Home and Hospital		0.77				
g. Community Day School						
2. Special Education						
a. Special Day Class	37.70	63.24	38.48	37.70	54.26	38.48
b. Nonpublic, Nonsectarian Schools (EC 56366[a])(7)	39.90	32.72	32.72	39.90	32.72	32.72
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	5,471.82	5,280.37	5,465.42	5,535.96	5,466.49	5,527.88
HIGH SCHOOL						
4. General Education			3,148.12	3,148.12	3,109.53	3,148.12
a. Grades Nine through Twelve	3,075.80	2,985.53				
b. Continuation Education	62.88	96.87				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	9.44	7.13				
e. Community Day School						
5. Special Education						
a. Special Day Class	40.92	47.69	41.58	40.92	47.69	41.58
b. Nonpublic, Nonsectarian Schools (EC 56366[a])(7)	31.95	36.87	36.87	31.95	36.87	36.97
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,220.99	3,174.09	3,226.57	3,220.99	3,194.09	3,226.67
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	8,692.81	8,454.46	8,691.99	8,756.95	8,660.58	8,754.55
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	8,692.81	8,454.46	8,691.99	8,756.95	8,660.58	8,754.55
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 3,017,751.00
Less: Amount of total liabilities reserved in budget:	\$ 3,017,751.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 23, 2010

For additional information on this certification, please contact:

Name: Jerry Johnson

Title: Risk Manager

Telephone: 510-644-6049

E-mail: jerry_johnson@berkeley.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,300,830.17	301	271,183.00	303	46,029,647.17	305	97,565.00		307	45,932,082.17	309
2000 - Classified Salaries	20,331,195.83	311	566,169.00	313	19,765,026.83	315	2,497,121.35		317	17,267,905.48	319
3000 - Employee Benefits (Excluding 3800)	20,025,090.99	321	2,074,832.70	323	17,950,258.29	325	995,889.58		327	16,954,368.71	329
4000 - Books, Supplies Equip Replace. (6500)	7,497,961.57	331	192,806.00	333	7,305,155.57	335	1,254,483.55		337	6,050,672.02	339
5000 - Services... & 7300 - Indirect Costs	19,754,284.60	341	110,467.00	343	19,643,817.60	345	9,509,444.00		347	10,134,373.60	349
TOTAL					110,693,905.46	365			TOTAL	96,339,401.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	380
3. STRS.....	3101 & 3102	382
4. PERS.....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	385
7. Unemployment Insurance.....	3501 & 3502	390
8. Workers' Compensation Insurance.....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	393
10. Other Benefits (EC 22310).....	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		55.19%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	55.19%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	96,339,401.98
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,527,891.00	301	267,995.00	303	46,259,896.00	305	95,869.00		307	46,164,027.00	309
2000 - Classified Salaries	20,349,160.00	311	619,228.00	313	19,729,932.00	315	2,566,189.00		317	17,163,743.00	319
3000 - Employee Benefits (Excluding 3800)	21,210,124.00	321	2,111,882.00	323	19,098,242.00	325	1,121,452.00		327	17,976,790.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,816,066.00	331	17,580.00	333	4,798,486.00	335	660,884.00		337	4,137,602.00	339
5000 - Services... & 7300 - Indirect Costs	16,364,629.00	341	23,800.00	343	16,340,829.00	345	7,783,614.00		347	8,557,215.00	349
TOTAL					106,227,385.00	365			TOTAL	93,999,377.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	380
3. STRS.....	3101 & 3102	382
4. PERS.....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	385
7. Unemployment Insurance.....	3501 & 3502	390
8. Workers' Compensation Insurance.....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00
10. Other Benefits (EC 22310).....	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		55,538,824.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		202,607.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		1,035,039.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		54,301,178.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		57.77%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	57.77%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	93,999,377.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	168,043.48		505,923.99	673,967.47
2. State Lottery Revenue	8560	1,182,608.00		148,899.00	1,331,507.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,350,651.48	0.00	654,822.99	2,005,474.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		654,822.99	654,822.99
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,051,577.00			1,051,577.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,051,577.00	0.00	654,822.99	1,706,399.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	299,074.48	0.00	0.00	299,074.48
D. COMMENTS:					

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

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

Description	Object Codes	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	43,994,724.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,551.83	2.05%	6,685.83	2.33%	6,841.83
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		8,754.45	0.00%	8,754.45	0.00%	8,754.45
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		57,357,668.14	2.05%	58,530,764.44	2.33%	59,896,458.64
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,159,559.00	1.77%	1,180,109.00	0.00%	1,180,109.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		58,517,227.14	2.04%	59,710,873.44	2.29%	61,076,567.64
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		47,776,390.10	2.04%	48,750,942.62	2.29%	49,865,963.65
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		46,150.90	-100.30%	(139.00)	2.94%	(143.09)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,135,002.00)	-4.07%	(2,221,959.00)	-0.33%	(2,214,689.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(1,692,815.00)	-0.02%	(1,692,483.00)	3.16%	(1,745,985.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		43,994,724.00	1.91%	44,836,361.62	2.38%	45,905,146.56
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	15,196,880.00	2.10%	15,516,014.00	2.40%	15,888,399.00
4. Other Local Revenues	8600-8799	29,375,452.00	0.74%	29,591,390.00	2.30%	30,273,417.00
5. Other Financing Sources	8900-8999	(18,246,064.00)	-4.32%	(19,033,802.00)	1.10%	(19,242,350.00)
6. Total (Sum lines A1k thru A5)		70,320,992.00	0.84%	70,909,963.62	2.70%	72,824,612.56
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				36,663,544.00		37,030,179.00
b. Step & Column Adjustment				366,635.00		370,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,663,544.00	1.00%	37,030,179.00	1.00%	37,400,481.00
2. Classified Salaries						
a. Base Salaries				9,948,176.00		10,097,399.00
b. Step & Column Adjustment				149,223.00		151,461.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,948,176.00	1.50%	10,097,399.00	1.50%	10,248,860.00
3. Employee Benefits	3000-3999	13,922,462.00	1.14%	14,081,190.00	1.11%	14,237,655.00
4. Books and Supplies	4000-4999	2,351,557.00	-15.35%	1,990,622.00	2.38%	2,038,039.00
5. Services and Other Operating Expenditures	5000-5999	7,310,600.00	1.65%	7,431,057.00	2.21%	7,595,264.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(947,406.00)	-0.12%	(946,278.00)	-16.24%	(792,598.00)
9. Other Financing Uses	7600-7699	3,624,773.00	-8.46%	3,318,155.00	0.00%	3,318,155.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,873,706.00	0.18%	73,002,324.00	1.43%	74,045,856.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,552,714.00)		(2,092,360.38)		(1,221,243.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,184,809.56		4,632,095.56		2,539,735.18
2. Ending Fund Balance (Sum lines C and D1)		4,632,095.56		2,539,735.18		1,318,491.74
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	100,000.00				
b. Designated for Economic Uncertainties	9770	1,311,315.56				
c. Fund Balance Designations	9775, 9780	3,220,780.00				
d. Undesignated/Unappropriated Balance	9790	0.00		2,539,735.18		1,318,491.74
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,632,095.56		2,539,735.18		1,318,491.74

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,311,315.56		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		2,539,735.18		1,318,491.74
(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	2,535,018.25		2,535,018.00		2,535,018.00
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		3,846,333.81		5,074,753.18		3,853,509.74
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,672,716.00	4.20%	1,742,895.00	-1.54%	1,716,046.00
2. Federal Revenues	8100-8299	7,678,420.00	-40.37%	4,578,420.00	0.00%	4,578,420.00
3. Other State Revenues	8300-8599	6,132,979.00	2.10%	6,261,772.00	-7.04%	5,821,183.00
4. Other Local Revenues	8600-8799	6,218,242.00	0.00%	6,218,242.00	-0.03%	6,216,442.00
5. Other Financing Sources	8900-8999	18,246,064.00	4.32%	19,033,802.00	1.10%	19,242,350.00
6. Total (Sum lines A1 thru A5)		39,948,421.00	-5.29%	37,835,131.00	-0.69%	37,574,441.00
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				9,864,347.00		7,895,299.00
b. Step & Column Adjustment				98,643.00		78,953.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,067,691.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,864,347.00	-19.96%	7,895,299.00	1.00%	7,974,252.00
2. Classified Salaries						
a. Base Salaries				10,400,984.00		10,421,523.00
b. Step & Column Adjustment				156,015.00		156,323.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(135,476.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,400,984.00	0.20%	10,421,523.00	1.50%	10,577,846.00
3. Employee Benefits	3000-3999	7,650,807.00	-9.66%	6,911,871.00	1.13%	6,989,926.00
4. Books and Supplies	4000-4999	2,464,509.00	18.42%	2,918,419.00	-18.40%	2,381,333.00
5. Services and Other Operating Expenditures	5000-5999	9,427,817.00	20.60%	11,369,535.00	-19.00%	9,208,938.00
6. Capital Outlay	6000-6999	35,000.00	27.62%	44,666.00	-21.37%	35,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	573,618.00	-0.20%	572,490.00	-26.84%	418,810.00
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)		40,417,082.00	-0.70%	40,133,803.00	-6.35%	37,586,226.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(468,661.00)		(2,298,672.00)		(11,785.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,973,022.54		2,504,361.54		205,689.54
2. Ending Fund Balance (Sum lines C and D1)		2,504,361.54		205,689.54		193,904.54
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,504,361.54				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		205,689.54		193,904.54
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		2,504,361.54		205,689.54		193,904.54

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.						
Salary reductions due to elimination of ARRA funding and loss of one time revenue						

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	45,667,440.00	2.00%	46,579,256.62	2.24%	47,621,192.56
2. Federal Revenues	8100-8299	7,678,420.00	-40.37%	4,578,420.00	0.00%	4,578,420.00
3. Other State Revenues	8300-8599	21,329,859.00	2.10%	21,777,786.00	-0.31%	21,709,582.00
4. Other Local Revenues	8600-8799	35,593,694.00	0.61%	35,809,632.00	1.90%	36,489,859.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		110,269,413.00	-1.38%	108,745,094.62	1.52%	110,399,053.56
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				46,527,891.00		44,925,478.00
b. Step & Column Adjustment				465,278.00		449,255.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,067,691.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,527,891.00	-3.44%	44,925,478.00	1.00%	45,374,733.00
2. Classified Salaries						
a. Base Salaries				20,349,160.00		20,518,922.00
b. Step & Column Adjustment				305,238.00		307,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(135,476.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,349,160.00	0.83%	20,518,922.00	1.50%	20,826,706.00
3. Employee Benefits	3000-3999	21,573,269.00	-2.69%	20,993,061.00	1.12%	21,227,581.00
4. Books and Supplies	4000-4999	4,816,066.00	1.93%	4,909,041.00	-9.97%	4,419,372.00
5. Services and Other Operating Expenditures	5000-5999	16,738,417.00	12.32%	18,800,592.00	-10.62%	16,804,202.00
6. Capital Outlay	6000-6999	35,000.00	27.62%	44,666.00	-21.37%	35,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(373,788.00)	0.00%	(373,788.00)	0.00%	(373,788.00)
9. Other Financing Uses	7600-7699	3,624,773.00	-8.46%	3,318,155.00	0.00%	3,318,155.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		113,290,788.00	-0.14%	113,136,127.00	-1.33%	111,632,082.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,021,375.00)		(4,391,032.38)		(1,233,028.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,157,832.10		7,136,457.10		2,745,424.72
2. Ending Fund Balance (Sum lines C and D1)		7,136,457.10		2,745,424.72		1,512,396.28
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,604,361.54		0.00		0.00
b. Designated for Economic Uncertainties	9770	1,311,315.56		0.00		0.00
c. Fund Balance Designations	9775, 9780	3,220,780.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		2,745,424.72		1,512,396.28
e. Total Components of Ending Fund Balance		7,136,457.10		2,745,424.72		1,512,396.28
(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	1,311,315.56		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		2,539,735.18		1,318,491.74
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.42)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	2,535,018.25		2,535,018.00		2,535,018.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,846,333.39		5,074,753.18		3,853,509.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.40%		4.49%		3.45%
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)		8,756.95		8,754.45		8,754.45
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		113,290,788.00		113,136,127.00		111,632,082.00
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)		113,290,788.00		113,136,127.00		111,632,082.00
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)		3,398,723.64		3,394,083.81		3,348,962.46
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)		3,398,723.64		3,394,083.81		3,348,962.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,315.83	6,576.83
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	6,576.83	6,551.83
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,576.83	6,551.83
b. Revenue Limit ADA	0033	8,691.99	8,754.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	57,165,740.59	57,357,668.14
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	982,429.00	978,593.00
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	176,443.00	180,966.00
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	58,324,612.59	58,517,227.14
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	47,619,129.95	47,776,390.10
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	216,673.00	560,098.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	562,541.00	364,383.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		4.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(345,868.00)	195,719.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	47,273,261.95	47,972,109.10

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	25,677,673.00	26,932,975.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	25,677,673.00	26,932,975.00
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	21,595,588.95	21,039,134.10
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(2,198,987.00)	(2,252,913.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,198,987.00)	(2,252,913.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	19,396,601.95	18,786,221.10
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	19,396,601.95	

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

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

01 61143 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	9,559.00	0.00	0.00	(659,497.00)				
Other Sources/Uses Detail					0.00	3,863,785.00		
Fund Reconciliation							36.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	169,752.00	0.00				
Other Sources/Uses Detail					3,403,309.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	416,688.00	0.00	314,899.00	0.00				
Other Sources/Uses Detail					370,436.65	321,960.65		
Fund Reconciliation							(36.00)	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(383,788.00)	174,846.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,000,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(50,959.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,000,000.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

01 61143 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					412,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	434,747.00	(434,747.00)	659,497.00	(659,497.00)	4,185,745.65	4,185,745.65	1,000,000.00	1,000,000.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	23,959.00	0.00	0.00	(373,788.00)				
Other Sources/Uses Detail					0.00	3,624,773.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	129,711.00	0.00				
Other Sources/Uses Detail					3,074,659.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	338,423.00	0.00	66,763.00	0.00				
Other Sources/Uses Detail					1,182,423.00	875,805.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(319,923.00)	177,314.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	(50,959.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

01 61143 000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
68 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					243,496.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
96 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	370,882.00	(370,882.00)	373,788.00	(373,788.00)	4,500,578.00	4,500,578.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	8,237.86	8,416.45	N/A	Met
Second Prior Year (2008-09)	8,413.44	8,457.06	N/A	Met
First Prior Year (2009-10)	8,523.68	8,691.99	N/A	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	8,754.45			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)	9,105	8,954	1.7%	Not Met
Second Prior Year (2008-09)	9,118	8,988	1.4%	Not Met
First Prior Year (2009-10)	9,308	9,374	N/A	Met
Budget Year (2010-11)	9,374			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District used updated information based on actual enrollment after CBESs was reported

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	8,413	8,954	94.0%
Second Prior Year (2008-09)	8,456	8,988	94.1%
First Prior Year (2009-10)	8,693	9,374	92.7%
Historical Average Ratio:			93.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	8,757	9,374	93.4%	Met
1st Subsequent Year (2011-12)	8,754	9,374	93.4%	Met
2nd Subsequent Year (2012-13)	8,754	9,374	93.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,576.83	6,551.83	6,685.83	6,841.83
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,369.65	5,349.24	5,458.65	5,586.01
d. Prior Year Funded BRL per ADA		5,369.65	5,349.24	5,458.65
e. Difference (Step 1c minus Step 1d)		(20.41)	109.41	127.36
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.38%	2.05%	2.33%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	8,691.99	8,754.45	8,754.45	8,754.45
b. Prior Year Revenue Limit (Funded) ADA		8,691.99	8,754.45	8,754.45
c. Difference (Step 2a minus Step 2b)		62.46	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.72%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.34%	2.05%	2.33%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.66% to 1.34%	1.05% to 3.05%	1.33% to 3.33%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	25,677,673.00	26,932,975.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	45,074,274.00	45,719,192.00	45,579,256.00	47,621,194.00
District's Projected Change in Revenue Limit:		1.43%	-0.31%	4.48%
Revenue Limit Standard:		-.66% to 1.34%	1.05% to 3.05%	1.33% to 3.33%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Projected enrollment increase offset reduction in revenue limit funding. ADA projected to be flat for the out years so variations are due to projected COLA and deficits based on School Services Dartboard

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	59,110,464.63	66,931,964.04	88.3%
Second Prior Year (2008-09)	61,994,151.60	69,599,157.24	89.1%
First Prior Year (2009-10)	59,276,761.75	68,738,789.32	86.2%
	Historical Average Ratio:		87.9%
	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	60,534,182.00	69,248,933.00	87.4%	Met
1st Subsequent Year (2011-12)	61,208,768.00	69,684,169.00	87.8%	Met
2nd Subsequent Year (2012-13)	61,886,996.00	70,727,701.00	87.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.34%	2.05%	2.33%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.66% to 10.34%	-7.95% to 12.05%	-7.67% to 12.33%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.66% to 5.34%	-2.95% to 7.05%	-2.67% to 7.33%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	9,198,373.00		
Budget Year (2010-11)	7,678,420.00	-16.52%	Yes
1st Subsequent Year (2011-12)	4,578,420.00	-40.37%	Yes
2nd Subsequent Year (2012-13)	4,578,420.00	0.00%	No

Explanation:
(required if Yes)

Decrease in expenditures due to the elimination of American Recovery and Reinvestment Act funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	21,915,022.10		
Budget Year (2010-11)	21,329,859.00	-2.67%	No
1st Subsequent Year (2011-12)	21,777,786.00	2.10%	No
2nd Subsequent Year (2012-13)	21,709,582.00	-0.31%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	38,096,953.99		
Budget Year (2010-11)	35,593,694.00	-6.57%	Yes
1st Subsequent Year (2011-12)	35,809,632.00	0.61%	No
2nd Subsequent Year (2012-13)	36,489,859.00	1.90%	No

Explanation:
(required if Yes)

Reduction in parcel taxes as a result of not receiving a COLA in FY 2010-11

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	7,497,961.57		
Budget Year (2010-11)	4,816,066.00	-35.77%	Yes
1st Subsequent Year (2011-12)	4,909,041.00	1.93%	No
2nd Subsequent Year (2012-13)	4,419,372.00	-9.97%	Yes

Explanation:
(required if Yes)

Reduction in expenditures due to projected reduction in revenue, and elimination of on-time expenditures in the out years

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

First Prior Year (2009-10)	20,413,781.60		
Budget Year (2010-11)	16,738,417.00	-18.00%	Yes
1st Subsequent Year (2011-12)	18,800,592.00	12.32%	Yes
2nd Subsequent Year (2012-13)	16,804,202.00	-10.62%	Yes

Explanation:
(required if Yes)

REduction in expenditures due to projected reduction in revenue, and elimination of on-eitme expenditures in the out years

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2009-10)	69,210,349.09		
Budget Year (2010-11)	64,601,973.00	-6.66%	Met
1st Subsequent Year (2011-12)	62,165,838.00	-3.77%	Met
2nd Subsequent Year (2012-13)	62,777,861.00	0.98%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2009-10)	27,911,743.17		
Budget Year (2010-11)	21,554,483.00	-22.78%	Not Met
1st Subsequent Year (2011-12)	23,709,633.00	10.00%	Met
2nd Subsequent Year (2012-13)	21,223,574.00	-10.49%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

REduction in expenditures due to projected reduction in revenue, and elimination of on-eitme expenditures in the out years

REduction in expenditures due to projected reduction in revenue, and elimination of on-eitme expenditures in the out years

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	113,290,788.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	113,290,788.00	1,132,907.88	4,639,629.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	768,764.00	2,826,116.32	4,941,955.81
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,442,238.03	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)		(46,515.14)	(0.24)
d. Available Reserves (Lines 1a through 1c)	3,211,002.03	2,779,601.18	4,941,955.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	107,431,541.28	110,808,641.79	118,471,091.38
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	107,431,541.28	110,808,641.79	118,471,091.38
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.0%	2.5%	4.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.8%	1.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	1,025,930.60	68,439,177.86	N/A	Met
Second Prior Year (2008-09)	481,809.62	70,185,111.98	N/A	Met
First Prior Year (2009-10)	(2,776,259.51)	72,602,574.32	3.8%	Not Met
Budget Year (2010-11) (Information only)	(2,552,714.00)	72,873,706.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Planned deficit to spend down reserves in parcel tax funds and reduction in revenue limit funding.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	825,710.00	8,453,328.85	N/A	Met
Second Prior Year (2008-09)	7,376,450.00	9,479,259.45	N/A	Met
First Prior Year (2009-10)	5,191,426.00	9,961,069.07	N/A	Met
Budget Year (2010-11) (Information only)	7,184,809.56			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	8,757	8,754	8,754
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	113,290,788.00	113,136,127.00	111,632,082.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	113,290,788.00	113,136,127.00	111,632,082.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,398,723.64	3,394,083.81	3,348,962.46
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,398,723.64	3,394,083.81	3,348,962.46

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	1,311,315.56		
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	2,539,735.18	1,318,491.74
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(0.42)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	2,535,018.25	2,535,018.00	2,535,018.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	3,846,333.39	5,074,753.18	3,853,509.74
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.40%	4.49%	3.45%
District's Reserve Standard (Section 10B, Line 7):	3,398,723.64	3,394,083.81	3,348,962.46
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(18,202,175.13)			
Budget Year (2010-11)	(18,376,064.00)	173,888.87	1.0%	Met
1st Subsequent Year (2011-12)	(19,162,911.00)	786,847.00	4.3%	Met
2nd Subsequent Year (2012-13)	(19,371,459.00)	208,548.00	1.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	3,863,785.00			
Budget Year (2010-11)	3,624,773.00	(239,012.00)	-6.2%	Met
1st Subsequent Year (2011-12)	3,318,155.00	(306,618.00)	-8.5%	Met
2nd Subsequent Year (2012-13)	3,318,155.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	18	Fund 51	Fund 51	205,845
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				2,381,506

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	9,725,000	9,725,000	9,725,000	9,725,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	630,959	630,000	630,000	630,000

Other Long-term Commitments (continued):

Total Annual Payments:	10,355,959	10,355,000	10,355,000	10,355,000
Has total annual payment increased over prior year (2009-10)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Must have 10 years with the district and be age 55. Members of the BFT Union must be age 50 and have 30 years with the District

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

1,971,611

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

\$16.3 million

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial

Jun 01, 2009

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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

2,200,000.00

2,200,000.00

2,200,000.00

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

1,971,611.00

1,971,611.00

1,971,611.00

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

171

171

171

- d. Number of retirees receiving OPEB benefits

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

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

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

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Worker's compensation program we are self-insured up to \$250,000. Funding is determined by the worker's compensation rate times the payroll. The District is basing assumption on the actuarial study completed in JMay 2010. General Liability we are self-insured upto \$250,000 which is funded by contributions from the General Fund. The actuarial study was completed in May 2010.

3. Self-Insurance Liabilities

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

3,017,151.00

3,017,151.00

4. Self-Insurance Contributions

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
3,017,151.00	3,017,151.00	3,017,151.00
3,017,151.00	3,017,151.00	3,017,151.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	594.2	596.0	570.0	570.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

No prior year unsettled negotiations

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

498,203

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

6,383,634

6,110,000

6,110,000

74.3%

74.3%

74.3%

0.0%

0.0%

0.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

498,203

465,051

469,701

0.0%

0.0%

0.0%

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

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

Budget Year
(2010-11)1st Subsequent Year
(2011-12)2nd Subsequent Year
(2012-13)**Certificated (Non-management) - Other**

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

Cut in staff in FY 2011-12 represents staffing in ARRA funding which will be eliminated in that year

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	414.1	411.1	409.1	409.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

No prior year unsettled negotiations

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

239,585

7. Amount included for any tentative salary schedule increases

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

0

0

0

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
4,141,788	4,100,000	4,346,000
87.5%	87.5%	87.5%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes		Yes
240,409	305,234	309,616
0.0%	0.0%	0.0%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No
No	No	No

Classified (Non-management) - Other

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

Cut in staffing in FY 2011-12 represents staffing in ARRA funding which will be eliminated in that year

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

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

Number of management, supervisor, and confidential FTE positions	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	71.5	69.4	69.4	69.4

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, complete question 2.

No

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

No prior year unsettled negotiations

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

Negotiations Settled

2. Salary settlement:

- Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?
Total cost of salary settlement
% change in salary schedule from prior year
(may enter text, such as "Reopener")

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

Negotiations Not Settled

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

90,089

4. Amount included for any tentative salary schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes 770,268	Yes 816,484	Yes 864,473
81.7%	81.7%	81.7%
6.0%	6.0%	6.0%

Management/Supervisor/Confidential
Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes 71,578	Yes 78,739	Yes 86,609

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

BERKELEY UNIFIED SCHOOL DISTRICT

Multi-Year Projection for FY 2011-2012 and 2012-2013

PART B:

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions and should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecast do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most accurate data.

**COMBINED GENERAL FUND
(Restricted and Unrestricted including Measure A of 2006 and Measure BB)**

**UNDERLYING ASSUMPTIONS FOR THE MULTI-YEAR PROJECTIONS FOR
(2011-2012 and 2012-2013):**

Fiscal Year 2011-2012:

1. As a result of the Governor's 2010-2011 May revise, a COLA of 2.10% was applied to the Revenue Limit with a deficit factor of 18.355%, which netted a 2.10% funded COLA. While a positive statutory COLA is projected for 2011-2012, the State's ability to fund the COLA should be monitored.
2. A COLA of 2.10% was applied to State flexibility programs and no COLA was applied to Federal programs.
3. Revenue Limit calculations are based the following ADA:
 - FY 2011-2012 projected enrollment of 9,374 is the same as the prior year to be conservative. The ADA percentage to enrollment for FY 2010-2011 is projected at 93.4%. This percentage was used to project ADA of 8,754.45 for FY 2011-2012 revenue limit calculation.
4. State Lottery rate per ADA assumptions are as follows:
 - \$110 per ADA for Unrestricted Fund
 - \$14.5 per ADA for Proposition 20 to instructional materials
5. An interest rate of 0.5% based on actuals earned at the FY 2009-10 Second Interim, which is the current yield on the County of Alameda's investment pool.

A California Price Index (CPI) of 2.4% per the SSC Dartboard was applied to equipment and supply costs, operating costs and services for BSEP programs.

6. Compensation:

The multi-year projection includes a projected step and column cost increase in the amount of 1% for certificated and 1.5% for classified staff.

FY 2010-11 is the final year to receive funding for Title 1, Special Education – IDEA Parts B and Preschool Grants and State Fiscal Stabilization Funds under ARRA. Accordingly, one-time Federal revenues and expenditures in the amount of \$3.4 million were eliminated. The

assumption is the staffing reductions will be made to offset the elimination of ARRA funding. The Superintendent will propose final budget recommendations for \$3.4 million to the Board during Fiscal Year 2011-2012.

Compensation was reduced by prior year one-time funding for a State funded Counselor in the amount of \$60,000.

7. Health-Welfare:

Since health and welfare is capped by bargaining unit (either with floating or hard caps), the CPI was applied to account for plan changes among the census.

8. No inflation factor was projected in per pupil allocation of instructional supplies from the General Fund Unrestricted due to Governor's proposed budget reductions. Sites will be required to reduce spending to compensate for inflation factor.
9. Included (1) Direct Support of \$3,000 per classroom unit; (2) Indirect Cost rate at 5.84 %; and (3) Retiree Benefits rate at 3% per salaried employee from all funds to the General Fund Unrestricted.
10. One-time carryover included in 2009-2010 in the amount of \$200,000 was eliminated from multi-year projections under books and supplies and other services and operating expenses.
11. Unrestricted Fund 01 indicates deficit spending in the amount of \$741,070 with a backfill of \$81,155 backfill required from the Parcel Tax for the General Fund's share of the 3% State reserve requirement. However, there is a 2.1% COLA in the amount of \$920,897 included in revenue projection that based on current State budget projections may not materialize. The ARRA stimulus funds in the amount of \$3.4 million which ended in Fiscal Year 2010-2011 will require budget reductions as noted in assumption 6.

Fiscal Year 2012-2013:

The Assumptions from the prior FY 2011-2012 were carried forward to this fiscal year with the exception of the following items:

1. A COLA of 2.4% was applied to the Revenue Limit with a deficit factor of 18.355% for net funded COLA of 2.4% based on the School Services of California, Inc.'s (SSC) Dartboard.

2. Unrestricted Fund 01 indicates deficit spending in the amount of \$85,599 with a backfill of \$166,754 required from the Parcel Tax for the General Fund's share of the 3% State reserve requirement. However, there is a 2.4% COLA in the amount of \$1,072,090 included in revenue projection that based on current State budget projections may not materialize.

**MULTI-YEAR
PROJECTIONS
BERKELEY UNIFIED**

Fund 01 Only - Not including Parcel Taxes	2010-11 MULTIYEAR PROJECTIONS UNRESTRICTED	2010-11 MULTIYEAR PROJECTIONS RESTRICTED	2010-11 TOTAL OF ALL Combined	2011-12 MULTIYEAR PROJECTIONS UNRESTRICTED	2011-12 MULTIYEAR PROJECTIONS RESTRICTED	2011-12 TOTAL OF ALL Combined	2012-13 MULTIYEAR PROJECTIONS UNRESTRICTED	2012-13 MULTIYEAR PROJECTIONS RESTRICTED	2012-13 TOTAL OF ALL Combined
Projected ADA for funding	8,754.45	0.00	8,754.45	8,754.45	0.00	8,754.45	8,754.45	0.00	8,754.45
COE Special Ed ADA	0.00			0.00			0.00		
TOTAL ADA	8,754.45			8,754.45			8,754.45		
Percentage change in ADA from Prior Year			4.05%			0.00%			0.00%
Beginning base rev limit EDP 024	6,576.83	555.00		6,551.83	770.00		6,685.83	904.00	
Statutory COLA (Used for Rev.Limits/Spec.Ed.)	0.9961	0.99610		1.0210	1.02100		1.0240	1.0240	
COLA as a dollar figure added to base R/L	(25.00)	215.00		134.00	134.00		156.00	156.00	
Estimated Equalization Aid	0.00	0.00		0.00	0.00		0.00	0.00	
Total C/Y Base R/L per ADA	6,551.83	770.00		6,685.83	904.00		6,841.83	1,060.00	
Necessary Small Schools	0.00			0.00			0.00		
Beginning Teachers	180,966.00			180,966.00			180,966.00		
Meals for Needy	978,593.00			999,143.45			999,143.45		
	58,517,227.14			59,710,873.90			61,076,568.10		
Deficit Factor for unrest and restr.#1	90.785%			90.785%			90.785%		
	53,124,864.66			54,208,516.87			55,448,362.35		
Deficit Factor for unrest and restr.#2	89.932%	0.00%		89.932%	0.00%		89.932%	0.00%	
Total Est.R.L.(Base+COLA+ADA+deficit)	47,776,253.29	0.00	47,776,253.29	48,750,803.39	0.00	48,750,803.39	49,865,821.23	0.00	49,865,821.23
State Categorical COLA (Use for State Progrms)	0.9962	0.9962		1.0210	1.0210		1.0240	1.0240	
California Lottery	110.00	14.50	124.50	111.00	14.50	125.50	111.00	14.50	125.50
California CPI	1.0080	1.0080		1.0200	1.0200		1.0240	1.0240	
All Other R/L Adjustments	-1,646,527.41	0.00	-1,646,527.41	-1,692,482.81	0.00	-1,692,482.81	-1,745,985.25	0.00	-1,745,985.25
Transfer Hourly/CDS to RS 8311	0.00		0.00	0.00		0.00	0.00		0.00
RL Transfers	-2,135,002.33	1,672,716.58	-462,285.75	-2,221,958.93	1,742,894.69	-479,064.24	-2,214,688.76	1,716,046.43	-498,642.34
TOTAL REVENUE LIMIT	43,994,723.55	1,672,716.58	45,667,440	44,836,361.65	1,742,894.69	46,579,256	45,905,147	1,716,046.43	47,621,193.63
OBJECT									
A. REVENUE									
1. Revenue Limit Sources 8010-8090	43,994,724	1,672,717	45,667,440	44,836,362	1,742,895	46,579,256	45,905,147	1,716,046	47,621,194
Prior Year Adjustments to RL			0			0			0
2. Federal Revenues 8100-8299	0	7,678,420	7,678,420	0	4,578,420	4,578,420	0	4,578,420	4,578,420
3. Other State Revenues 8300-8599	15,196,880	6,132,979	21,329,859	15,516,014	6,261,772	21,777,786	15,888,399	5,821,183	21,709,582
4. Other Local Revenues 8600-8799	873,240	6,218,242	7,091,482	973,240	6,218,242	7,191,482	973,240	6,216,442	7,189,682
TOTAL REVENUE	60,064,844	21,702,358	81,767,201	61,325,616	18,801,328	80,126,944	62,766,786	18,332,092	81,098,878
B. EXPENDITURES									
Base Salaries 1000 - 1999	32,821,849	9,864,347	42,686,196	32,821,849	9,864,347	42,686,196	33,150,067	7,895,299	41,045,367
Step & Column 1.00%			0	328,218	98,643	426,862	331,501	78,953	410,454
One Time Retro Adjustment						0			
Counselor					(60,000)				
ARRA cuts					(2,007,691)				
Due to Enrollment Change (FTEs)									
Base Salaries 2000 - 2999	7,483,292	8,648,824	16,132,116	7,483,292	8,648,824	16,132,116	7,595,541	8,643,080	16,238,622
Step & Column 1.50%			0	112,249	129,732	241,982	113,933	129,646	243,579
One Time Retro Adjustment						0			
ARRA cuts					(135,476)	(135,476)			
Local 39 Cola (1%)						0			
TOTAL SALARIES:	\$ 40,305,141	\$ 18,513,171	\$ 58,818,312	\$ 40,745,609	\$ 16,538,380	\$ 57,283,989	\$ 41,191,043	\$ 16,746,979	\$ 57,938,022

Fund 01 Only - Not including Parcel Taxes		2010-11	2010-11	2010-11	2011-12	2011-12	2011-12	2012-13	2012-13	2012-13
		MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined
3. Employee Benefits	3000-3999	11,711,394	6,927,338	18,638,732	11,839,380	6,188,402	18,027,782	11,968,809	6,266,457	18,235,266
				31,699			31,475			31,475
4. Books and Supplies	4000-4999	1,283,673	1,969,509	3,253,182	1,034,580	2,513,419	3,548,000	1,059,772	1,976,333	3,036,105
5. Services, Other Op.	5000-5899	5,610,132	7,758,817	13,368,949	5,722,335	9,901,535	15,623,869	5,859,671	7,785,698	13,645,369
6. Capital Outlay	6000-6599	0	35,000	35,000	0	44,666	44,666	0	35,121	35,121
7. Other Outgo	7100-7299	0	0	0	0	0	0	0	0	0
8. Direct/Indirect Costs	7300-7399	(2,580,769)	573,618	(2,007,151)	(2,598,565)	572,490	(2,026,075)	(2,455,151)	418,810	(2,036,341)
9. Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		58,329,571	35,777,453	92,107,024	58,743,338	35,758,892	92,502,231	57,824,143	33,229,388	90,853,541
C. EXCESS/DEFICIENCY		3,735,273	(14,075,095)	(10,339,823)	4,582,277	(16,957,564)	(12,375,287)	5,142,643	(14,897,306)	(9,754,664)
D. OTHER SOURCES										
1. Interfund Transfers In	8910-8929		0	0		0	0		0	0
2. Interfund Transfers Out	7610-7629	(3,624,773)		(3,624,773)	(3,318,155)		(3,318,155)	(3,318,155)		(3,318,155)
3. Other Sources In	8930-8979		0	0		0	0		0	0
4. Other Uses Out	7630-7699		0	0		0	0		0	0
5. Contrib./Restricted Programs	8980-8999	(1,214,420)	13,606,435	12,392,015	(2,005,192)	14,657,440	12,652,247	(1,910,087)	14,865,988	12,855,901
TOTAL SOURCES/USES		(4,839,193)	13,606,435	8,767,242	(5,323,347)	14,657,440	9,334,092	(5,228,242)	14,865,988	9,637,746
Change to Fund Balance		(1,103,920)	(463,660)	(1,572,581)	(741,070)	(2,300,124)	(3,041,194)	(85,599)	(31,318)	(116,917)
F. FUND BALANCE, RESERVES										
NET BEGINNING BALANCE:		1,763,836	2,913,548	4,677,384	659,916	2,461,488	3,121,403	(81,154)	161,364	80,209
AUDIT ADJUSTMENT				0			0			0
RESTATEMENTS			16,600							
ENDING BALANCE:		659,916	2,461,488	3,121,403	(81,154)	161,364	80,209	(166,754)	130,046	(36,708)
COMPONENTS OF ENDING BALANCE:										
REVOLVING CASH		100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
PREPAID				0	0		0	0		0
RECOMMENDED RESERVE - 3.00%		3,398,724	0	3,398,724	3,394,084	0	3,394,084	2,825,151	0	2,825,151
FUND 17 SPECIAL RESERVE FOR 3%		(2,535,018)			(2,542,623)			(2,550,251)		
Other funds reserve for 3% Legally restricted		(892,530)	2,461,488	0	(893,451)	161,364	0	(906,900)	130,046	(776,854)
OTHER DESIGNATED bsep			0	0		0	0		0	0
UNAPPROPRIATED		588,740	0	588,740	(139,165)	0	(139,165)	365,246	0	365,246
ENDING FUND BALANCE		659,916	2,461,488	3,121,403	(81,154)	161,364	80,209	(166,754)	130,046	(36,708)

**MULTI-YEAR
PROJECTIONS
BERKELEY UNIFIED**

Consolidated Funds 01-08	2010-11 MULTIYEAR PROJECTIONS UNRESTRICTED	2010-11 MULTIYEAR PROJECTIONS RESTRICTED	2010-11 TOTAL OF ALL Combined	2011-12 MULTIYEAR PROJECTIONS UNRESTRICTED	2011-12 MULTIYEAR PROJECTIONS RESTRICTED	2011-12 TOTAL OF ALL Combined	2012-13 MULTIYEAR PROJECTIONS UNRESTRICTED	2012-13 MULTIYEAR PROJECTIONS RESTRICTED	2012-13 TOTAL OF ALL Combined
Projected ADA for funding	8,754.45	0.00	8,754.45	8,754.45	0.00	8,754.45	8,754.45	0.00	8,754.45
COE Special Ed ADA	0.00			0.00					
TOTAL ADA	8,754.45			8,754.45			8,754.45		
Percentage change in ADA from Prior Year			4.05%			0.00%			0.00%
Beginning base rev limit EDP 024	6,576.83	566.00	7,142.83	6,551.83	541.00		6,685.83	675.00	
Statutory COLA (Used for Rev.Limits/Spec.Ed.)	0.9961	0.9961		1.0210	1.0210		1.0240	1.0240	
COLA as a dollar figure added to base R/L	(25.00)	(25.00)		134.00	134.00		156.00	156.00	
Estimated Equalization Aid	0.00	0.00		0.00	0.00		0.00	0.00	
Total C/Y Base R/L per ADA	6,551.83	541.00		6,685.83	675.00		6,841.83	831.00	
Necessary Small Schools	0.00			0.00			0.00		
Beginning Teachers	180,966.00			180,966.00			180,966.00		
Meals for Needy	978,593.00			999,143.45			999,143.45		
	56,517,227.14			59,710,873.90			61,076,568.10		
Deficit Factor for unrest and restr.#1	90.785%			90.785%			90.785%		
	53,124,684.66			54,208,516.87			55,448,362.35		
Deficit Factor for unrest and restr.#2	89.932%	0.00%		89.932%	0.00%		89.932%	0.00%	
Total Est.R.L.(Base+COLA+ADA+deficit)	47,776,253.29	0.00	47,776,253.29	48,750,803.39	0.00	48,750,803.39	49,865,821.23	0.00	49,865,821.23
State Categorical COLA (Use for State Progrms)	0.9962	0.9962		1.0210	1.0210		1.0240	1.0240	
California Lottery	110.00	14.5000	124.50	111.00	14.50	125.50	111.00	14.50	125.50
California CPI	1.0080	1.0080		1.0200	1.0200		1.0240	1.0240	
All Other R/L Adjustments	-1,646,527.41	0.00	-1,646,527.41	-1,982,482.81	0.00	-1,982,482.81	-1,745,985.25	0.00	-1,745,985.25
Transfer Hourly/CDS to RS 8311			0.00	0.00		0.00	0.00		0.00
RL Transfers	-2,135,002.33	1,672,717	-462,285.75	-2,221,968.93	1,742,895	-479,073.94	-2,214,688.76	1,716,046	-498,642.76
TOTAL REVENUE LIMIT	43,994,723.55	1,672,716.58	45,667,440.13	44,836,361.65	1,742,894.69	46,579,256.34	45,505,147.21	1,716,046.43	47,221,193.63
OBJECT									
A. REVENUE									
1. Revenue Limit Sources 8010-8090	43,994,724	1,672,717	45,667,440	44,836,362	1,742,895	46,579,256	45,905,147	1,716,046	47,621,194
Prior Year Adjustments to RL (taxes)	0		0	0	0	0	0		0
2. Federal Revenues 8100-8299	0	7,678,420	7,678,420	0	4,578,420	4,578,420	0	4,578,420	4,578,420
3. Other State Revenues 8300-8599	15,196,880	6,132,979	21,329,859	15,516,014	6,261,772	21,777,786	15,868,399	5,821,183	21,709,582
4. Other Local Revenues 8600-8799	29,375,452	6,218,242	35,593,694	29,591,390	6,218,242	35,809,632	30,273,417	6,216,442	36,489,859
TOTAL REVENUE	88,567,056	21,702,358	110,269,413	89,943,767	18,801,328	108,745,095	92,066,963	18,332,092	110,399,055
B. EXPENDITURES									
Base Salaries 1000 - 1999	36,663,544	9,864,347	46,527,891	36,663,544	9,864,347	46,527,891	37,030,179	7,895,299	44,925,478
Step & Column 1.00%	0		0	366,635	98,643	465,279	370,302	78,953	449,255
One Time Retro Adjustment See Salary Disclosure If applicable	0	0	0	0	0	0	0	0	0
ARRA cuts	0		0	0	(60,000)	(60,000)	0	0	0
Due to Enrollment Change (FTEs)	0		0	0	(2,007,691)	(2,007,691)	0	0	0
Base Salaries 2000 - 2999	9,948,176	10,400,984	20,349,160	9,948,176	10,400,984	20,349,160	10,097,399	10,421,523	20,518,921
Step & Column 1.50%	0		0	149,223	156,015	305,237	151,461	156,323	307,784
One Time Retro Adjustment See Salary Disclosure If applicable	0	0	0	0	0	0	0	0	0
ARRA cuts	0		0	0	(135,476)	(135,476)	0	0	0
Local 39 Cola (1%)	0		0	0	0	0	0		0
TOTAL SALARIES:	\$ 46,611,720	\$ 20,265,331	\$ 66,877,051	\$ 47,127,578	\$ 18,316,822	\$ 65,444,400	\$ 47,649,341	\$ 18,552,098	\$ 66,201,439

Consolidated Funds 01-08		2010-11 MULTIYEAR PROJECTIONS UNRESTRICTED	2010-11 MULTIYEAR PROJECTIONS RESTRICTED	2010-11 TOTAL OF ALL Combined	2011-12 MULTIYEAR PROJECTIONS UNRESTRICTED	2011-12 MULTIYEAR PROJECTIONS RESTRICTED	2011-12 TOTAL OF ALL Combined	2012-13 MULTIYEAR PROJECTIONS UNRESTRICTED	2012-13 MULTIYEAR PROJECTIONS RESTRICTED	2012-13 TOTAL OF ALL Combined
3. Employee Benefits	3000-3999	13,922,482	7,650,807	21,573,289	14,081,190	6,911,871	20,993,061	14,237,855	6,989,926	21,227,780
				32.26%			32.08%			32.07%
4. Books and Supplies	4000-4999	2,351,657	2,464,509	4,816,166	1,990,622	2,918,419	4,909,042	2,038,039	2,381,333	4,419,372
5. Services, Other Op.	5000-5899	7,310,800	9,427,817	16,738,617	7,431,057	11,389,535	18,820,591	7,595,284	9,208,038	16,804,303
6. Capital Outlay	6000-6599	0	35,000	35,000	0	44,666	44,666	0	35,121	35,121
7. Other Outgo	7100-7299	0	0	0	0	0	0	0	0	0
8. Direct/Indirect Costs	7300-7399	(947,406)	573,618	(373,788)	(948,278)	572,490	(375,788)	(702,598)	418,810	(283,788)
9. Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		69,248,933	40,417,632	109,666,565	69,664,169	40,133,803	109,817,972	70,727,701	37,688,226	108,415,927
C. EXCESS/DEFICIENCY		19,318,123	(18,714,724)	603,398	20,259,597	(21,332,475)	(1,072,878)	21,339,262	(19,254,134)	2,085,128
D. OTHER SOURCES										
1. Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2. Interfund Transfers Out	7610-7629	(3,624,773)	0	(3,624,773)	(3,318,155)	0	(3,318,155)	(3,318,155)	0	(3,318,155)
3. Other Sources In	8930-8979	0	0	0	0	0	0	0	0	0
4. Other Uses Out	7630-7699	0	0	0	0	0	0	0	0	0
5. Contrib./Restricted Programs	8980-8999	(18,246,064)	18,246,064	0	(19,033,802)	19,033,802	0	(19,242,350)	19,242,350	0
TOTAL SOURCES/USES		(21,870,837)	18,246,064	(3,624,773)	(22,351,957)	19,033,802	(3,318,155)	(22,560,505)	19,242,350	(3,318,155)
Change to Fund Balance		(2,552,714)	(468,660)	(3,021,375)	(2,092,359)	(2,298,673)	(4,391,033)	(1,221,243)	(11,784)	(1,233,027)
F. FUND BALANCE, RESERVES										
NET BEGINNING BALANCE:		7,184,809	2,956,422	10,141,231	4,632,095	2,504,362	7,136,456	2,539,735	205,688	2,745,423
AUDIT ADJUSTMENT		0	0	0	0	0	0	0	0	0
RESTATEMENTS		0	16,600	16,600	0	0	0	0	0	0
ENDING BALANCE:		4,632,095	2,504,362	7,136,456	2,539,735	205,688	2,745,423	1,318,492	193,904	1,512,397
COMPONENTS OF ENDING BALANCE:										
REVOLVING CASH		100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
PREPAID		0	0	0	0	0	0	0	0	0
RECOMMENDED RESERVE: 3.00%		3,398,724		3,398,724	3,394,084		3,394,084	3,348,982	0	3,348,982
FUND 17 SPECIAL RESERVE FOR 3%		(2,535,018)		(2,535,018)	(2,542,623)	0	(2,542,623)	(2,550,251)		(2,550,251)
BSEP Reserve for 3% and Legally restricted		(892,530)	2,461,488	1,568,957	(893,451)	205,688	(687,762)	(908,900)	193,904	(712,999)
OTHER DESIGNATED bsep		3,177,907	42,874	3,220,781	1,811,997	0	1,811,997	649,204	0	649,204
UNAPPROPRIATED		1,383,012	0	1,383,012	669,728	(0)	669,728	677,478	0	677,478
ENDING FUND BALANCE		4,632,095	2,504,362	7,136,456	2,539,735	205,688	2,745,423	1,318,492	193,904	1,512,397

***School Services of
California, Inc.***
*Revenue Limit
Software*

2010-11 FORM K-12

FORM FOR THE DETERMINATION OF THE 2010-11 SCHOOL DISTRICT
REVENUE LIMIT

Reference: Sections 42238, et seq. of the Education Code

Report whole numbers and a two-place decimal value where a decimal is required.

		2010-11 DID#						
A. Base Revenue Limit per ADA								
1a. 2009-10 Base Revenue Limit per ADA from 2009-10 Annual, DID# 024 (School District Revenue Limit, Line A-1)	(A-1a) <u>6,576.83</u>	{025}						
1b. 2010-11 Equalization increase per ADA (School District Revenue Limit - Calculations) (Report zero unless funded)	(A-1b) <u>0.00</u>	{525}						
1c. COLA Increase per ADA: prior year statewide average base revenue limit per ADA by type of school district increased by the -0.39% funded COLA. The appropriate amount should be included:								
<table border="0"> <tr> <td>Elementary Districts:</td> <td style="text-align: right;">\$-24.00</td> </tr> <tr> <td>High School Districts:</td> <td style="text-align: right;">\$-29.00</td> </tr> <tr> <td>Unified Districts:</td> <td style="text-align: right;">\$-25.00</td> </tr> </table>			Elementary Districts:	\$-24.00	High School Districts:	\$-29.00	Unified Districts:	\$-25.00
Elementary Districts:	\$-24.00							
High School Districts:	\$-29.00							
Unified Districts:	\$-25.00							
	(A-1c) <u>-25.00</u>	{041}						
1d. 2010-11 Base Revenue Limit per ADA (Sum of Lines A-1a through A-1c) (School District Revenue Limit - Calculations, Line A-5)	(A-1d) <u>6,551.83</u>	{024}						
2. 2010-11 Revenue Limit ADA (Schedule B, Line D [School District ADA, Line C-1, DID# 033])	(A-2) <u>8,754.45</u>	{033}						
B. 2010-11 Total Revenue Limit								
1. Total Base Revenue Limit (Line A-1d times Line A-2; whole number)	(B-1) <u>57,357,668</u>	{269}						
2. Allowance for Necessary Small Elementary and High School(s) from Schedule(s) F-Elem/F-High, Line(s) H - Necessary Small Schools Allowance, Line D-3.	(B-2) <u>0</u>	{489}						
3. General Purpose Revenue Limit -- Total Base Revenue Limit plus Necessary Small School Allowance. (Line B-1 plus Line B-2)	(B-3) <u>57,357,668</u>	{213}						
4. Gain or loss from Interdistrict Attendance Agreements for any district that would otherwise have a reduction of 25% or more in P.L. 81-874 Funds, E.C. 46607(b). (School District Revenue Limit, Line B-4)	(B-4) <u>0</u>	{272}						
5. Adjustment for Meals for Needy Pupils (Schedule G, Line D, Meals for Needy Pupils, Line A-5)	(B-5) <u>978,593</u>	{090}						
6. Special Adjustments (Capistrano Unified, Chino Unified, Live Oak, Soquel Elementary, Alum Rock, Hot Springs School Districts and CART) (School District Revenue Limit, Line B-6 and B-10)	(B-6) <u>0</u>	{274}						
7. Miscellaneous Revenue Limit Adjustments Subject to Deficit (Report zero unless authorized by statute) (School District Revenue Limit, Line B-7)	(B-7) <u>0</u>	{276}						
8. All Charter District Revenue Limit Adjustment (School District Revenue Limit, Line B-8)	(B-8) <u>0</u>	{217}						
9. Adjustment for Beginning Teachers Salary Programs from Schedule BTS, Line C (School District Beginning Teachers Salary, Line C-1)	(B-9) <u>180,966</u>	{138}						
10. Class-Size Penalty Reduction, E.C. 41376 and 41378:								

a. ADA subject to K-8 class-size penalty from Form J-7 excess enrollment formulas.		(B-10a)	<u>0.00</u>	
b. 2010-11 Base Revenue Limit per ADA (from Line A-1d, DID# 024)		(B-10b)	<u>6,551.83</u>	
c. Class size penalty revenue limit reduction. Multiply Line B-10a by Line B-10b, and round to a whole number. (School District Revenue Limit, Line B-10)		(B-10c)	<u>0</u>	{173}
C. 1. 2010-11 Revenue Limit Subtotal subject to the Deficit (Sum of Lines B-3 through B-7 minus B-8 plus B-9 minus B-10c) (School District Revenue Limit, Line C-1)		(C-1)	<u>58,517,227</u>	{082}
2. 2010-11 Revenue Limit Proration Factor (i.e. 18.355% deficit)		(C-2)	<u>0.81645</u>	{281}
3. Deficited 2010-11 Revenue Limit (Line C-1 times Line C-2) (School District Revenue Limit, Line C-3)		(C-3)	<u>47,776,390</u>	{284}
4. Ongoing Unallocated Cut Implemented in the 2010-11 Fiscal Year included in the Governor's May Revision (C.1. times .0385)†		(C-4)	<u>2,252,913</u>	
5. Adjusted Revenue Limit after Deficit and Unallocated Cut (Line C-3 minus Line C-4)		(C-5)	<u>45,523,477</u>	
D. 1. Unemployment Insurance Adjustment (E.C. 42241.7):				
a. 2010-11 unemployment insurance costs		(D-1a)	<u>604,542</u>	{012}
b. 1975-76 actual unemployment insurance costs (from 2009-10 Unemployment Insurance Revenue, Line A-2)		(D-1b)	<u>44,444</u>	{526}
c. Revenue limit increase for unemployment insurance costs. Line D-1a minus Line D-1b. If negative, enter zero. (School District Revenue Limit, Line D-1)		(D-1c)	<u>560,098</u>	{060}
2. Revenue limit decrease for failure to maintain statutory longer day and year instructional minute and day standards, E.C. 46200, 46201, and 46202. (School District Revenue Limit, Line D-2)		(D-2)	<u>0</u>	{287}
3. PERS Reduction (Schedule H, Line G)		(D-3)	<u>364,383</u>	{195}
4. PERS Adjustment for School Safety Personnel (only for districts with special contracts with PERS) Schedule HS. Report in () if negative.		(D-4)	<u>0</u>	{205}
5. Other 2010-11 Revenue Limit Adjustment Exempt from Deficit (Report zero unless authorized by new legislation). Report in () if negative.		(D-5)	<u>0</u>	
E. 1. 2010-11 Total Revenue Limit. Lines C-5 plus D-1c minus D-2 minus D-3 minus D-4 plus D-5.		(E-1)	<u>45,719,192</u>	{088}
2. Local Income Share of the Revenue Limit:				
a. Local school district taxes reported on the Taxes Report by the County Auditor and County Superintendent of Schools, E.C. 42238(h) (School District Local Revenue, Line A-1)		(E-2a)	<u>26,932,975</u>	{587}
b. Miscellaneous Funds: Fifty percent of the amount reported on the Taxes Report by the County Superintendent of Schools, E.C. 42238(h), 41603 and 41604. (School District Local Revenue, Line A-2)		(E-2b)	<u>0</u>	{588}
c. Community Redevelopment Funds, E.C. 42238(h)(7) (School District Local Revenue, Line A-3)		(E-2c)	<u>0</u>	{589}
d. Payments made to Charter School(s) in lieu of property taxes*. (School District Local Revenue, Line B-5)		(E-2d)	<u>0</u>	{595}

e. Total Local Income Share of the Revenue Limit. Line E-2a plus E-2b plus E-2c minus E-2d (School District Revenue Limit, Line E-2)	(E-2e)	<u>26,932,975</u>	{126}
3. For unified districts only: Total General Purpose Block Grant for charter schools (Charter ADA times applicable rates by grade level).	(E-3)	<u>0</u>	{293}
4. State Aid Portion of the Revenue Limit (First calculation). (Line E-1 minus E-2e minus E-3. If negative, enter zero.) (School District Revenue Limit, Line E-4)	(E-4)	<u>18,786,217</u>	{111}
5. Revenue Limit transfer to the County Superintendent of Schools for county-educated Special Day Class (SDC) ADA.			
a. 2010-11 General Purpose Revenue Limit (Same as Line B-3)	(E-5a)	<u>57,357,668</u>	{213}
b. Revenue Limit per ADA (report to two decimals)			
(1) Total revenue limit ADA from Line A-2 of this form.	(E-5b1)	<u>8,754.45</u>	{033}
(2) Necessary Small School Allowance ADA from Schedule(s) F-Elem, Line D for all small elementary schools, and Schedule(s) F-High, Line D for all small high schools. (Necessary Small Schools Allowance, Line D-3)	(E-5b2)	<u>0.00</u>	
(3) Total Revenue Limit ADA. Sum of Lines E-5b1 and E-5b2.	(E-5b3)	<u>8,754.45</u>	{097}
(4) Revenue Limit per ADA. Divide Line E-5a by Line E-5b3.	(E-5b4)	<u>6,551.83</u>	{052}
c. Exclusion of Reform Add-On			
(1) Prior-years Reform Add-on per ADA (2009-10 School District Revenue Limit - Calculations, Line B-2)	(E-5c1)	<u>0.00</u>	{103}
(2) 2010-11 COLA increase	(E-5c2)	<u>0.9961</u>	
(3) 2010-11 Reform Add-on per ADA (Line E-5c1 times Line E-5c2; round to two decimal places) (School District Revenue Limit - Calculations, Line B-4)	(E-5c3)	<u>0.00</u>	{107}
d. 2010-11 Revenue Limit per ADA for County Special Education ADA			
(1) Line E-5b4 minus Line E-5c3	(E-5d1)	<u>6,551.83</u>	{115}
(2) Deficited Revenue Limit per ADA (Line E-5d1 times Line C-2; round to two decimal places)	(E-5d2)	<u>5,349.24</u>	{032}
e. 2010-11 county-educated SDC ADA (Schedule B, Line C-3b) (County Office Funds Transfer, Line A-4)	(E-5e)	<u>0.00</u>	{530}
f. 2010-11 Revenue Limit transferred to the County Superintendent of Schools for county-educated SDC ADA (Line E-5d2 times Line E-5e; round to a whole number) (County Office Funds Transfer, Line A-4)	(E-5f)	<u>0</u>	{452}
6. Revenue Limit transfer to the County Superintendent of Schools for county-educated Community School ADA, E.C. 1982:			
a. 2010-11 Deficited Base Revenue Limit per ADA from Line A-1d of this form times Line C-2 (report to 2 decimals) (County Office Funds Transfer, Line D-1)	(E-6a)	<u>5,349.24</u>	{520}
b. County Day Community School ADA from Schedule B, Line C-3a. (County Office Funds Transfer, Line D-2)	(E-6b)	<u>0.00</u>	{028}

c. Revenue limit transferred to the County Superintendent of Schools for county educated Community School ADA (Line E-6a times Line E-6b; round to a whole number) (County Office Funds Transfer, Line D-3)	(E-6c)	<u>0</u>	{457}
7. County NPS and NPS/LCI Transfer			
a. 2010-11 Deficited Revenue Limit per ADA for Special Education ADA (Line E-5d2, EDP 032) (County Office Funds Transfer, Line A-1)	(E-7a)	<u>5,349.24</u>	{032}
b. County NPS and NPS/LCI ADA (Schedule B, Line C-3c) (County Office Funds Transfer, Lines B-3 and C-3)	(E-7b)	<u>0.00</u>	{532} + {536}
c. Amount transferred to County Office (Line E-7a times Line E-7b; round to whole number) (County Office Funds Transfer, Lines B-4 and C-4)	(E-7c)	<u>0</u>	{454} + {503}
8. State Aid Subtotal (Line E-4 minus Line E-5f minus Line E-6c minus Line E-7c) (School District Revenue Limit, Line E-4) Caution: This calculation includes the addition of a negative amount from Line E-5e, E-6c, and E-7c. Per CDE, a negative amount is no longer zeroed out.	(E-8)	<u>18,786,217</u>	{111}
F. Hourly Programs			
1. Grade K-12 Core Academic	(F-1)	<u>0</u>	
2. Grade 2-6 Low Star	(F-2)	<u>0</u>	
3. Grade 2-9 Retained/Recommended for Retention	(F-3)	<u>0</u>	
4. Grade 7-12 Remedial	(F-4)	<u>0</u>	
G. Apprentice Program Funding	(G)	<u>0</u>	{570}
H. Community Day School Additional School District Funding			
1. For Mandatory Expelled Students	(H-1)	<u>0</u>	{578}
2. For Non-Mandatory Expelled Students	(H-2)	<u>0</u>	
I. Basic Aid Districts only: 70% of the revenue limit of transferring school districts of residence multiplied by Court-ordered Voluntary Pupil Transfer ADA, and School District of Choice Interdistrict Attendance ADA reported by Basic Aid Districts.	(I)	<u>0</u>	
J. Basic Aid Districts only: Per E.C. Section 47663, 70% of the base revenue limit of non-basic aid school district for ADA attending a charter school sponsored by a basic aid district. (Basic Aid Supplemental Funding, Line D-1)	(J)	<u>0</u>	{493}
K. Adult Education Funding	(K)	<u>0</u>	
L. ROC/P Funding	(L)	<u>0</u>	
M. State Aid Portion of the 2010-11 Revenue Limit -- Final calculation (Line E-8 plus Line G plus Line I plus Line J)	(M)	<u>18,786,217</u>	
N. Revenue Limit Summary			
1. State Aid Portion of Revenue Limit (Sum of Lines E-8, G, I and J; Resource 0000, Object 8011)	(N-1)	<u>18,786,217</u>	
2a. Total Local Revenues (Resource 0000, Object 8040-8089)	(N-2a)	<u>26,932,975</u>	
2b. Less: Payment in lieu of taxes to charter school (Line E-2d; Resource 0000, Object 8096)	(N-2b)	<u>0</u>	
2c. Net Local Revenue (Line N-2a minus Line N-2b; Resource 0000, Object 8040-8079)	(N-2c)	<u>26,932,975</u>	

3. Supplemental Hourly Funding (Sum of Line F-1 through Line F-4; Resource 0000, Object 8590)	(N-3)	<u>0</u>
4. Apprentice Program Funding (Line G; Resource 0000, Object 8011)	(N-4)	<u>0</u>
5. Community Day School Funding (Non-mandatory) (Line H-2; Resource 0000, Object 8590)	(N-5)	<u>0</u>
6. Community Day School Additional Funding (Mandatory)	(N-6)	<u>0</u>
7. Adult Education Funding (Line K; Resource 0000, Object 8590)	(N-7)	<u>0</u>
8. ROC/P Funding (Line L; Resource 0000, Object 8590)	(N-8)	<u>0</u>

* The amount to be reported on Line E-2d is based on the average property taxes per ADA or the charter school's block grant per ADA, whichever is less, summed for each block grant funded charter school. Based on the property taxes reported in Line E-2a above and the total District and Charter School ADA 8,754.45 [from Schedule B, sum of Lines A-13 + B-5 + C-4, plus the sum of the funded ADA from Schedule(s) F, Line(s) D], the average property taxes per ADA is \$3,076.49. If this amount is less than the per-ADA block grant for all of the district's charter schools, the amount to report in Line E-2d is \$0.

† 2010-11 Unallocated Reductions apply a reduction of 3.85% to the base revenue limit, per the methodology suggested by the Department of Finance.

**2010-11 SCHEDULE B
SCHEDULE FOR THE DETERMINATION OF
2010-11 REGULAR REVENUE LIMIT ADA**

A. 2009-10 Regular ADA	2010-11 DID#
1. 2009-10 Regular ADA (2009-10 Schedule B, CDE's form School District ADA Report, Line A-13, DID# 058)	(A-1) <u>8,691.99</u> {059}
2. Net Shift in ADA to Charter Schools. (Report the 2009-10 P-2 ADA for students attending a district-sponsored charter in 2010-11 who attended a district school in 2009-10 minus the 2009-10 P-2 ADA for students attending a district school in 2010-11 who attended a district-sponsored charter school in 2009-10. If negative, report zero.)	(A-2) <u>0.00</u> {002}
3. 2009-10 P-2 ADA attributable to district resident pupils who attended a district charter school in 2009-10 that was operated as a district non-charter school in any year prior to 2009-10 and again as a district non-charter school in 2010-11.	(A-3) <u>0.00</u> {003}
4. ADA adjustment for audit findings (If loss, show as negative number.)	(A-4) <u>0.00</u> {004}
5. Gain or Loss in ADA in Line A-1 due to a 2010-11 Reorganization or Transfer of Territory [Show in () if negative]	(A-5) <u>0.00</u> {005}
6. Gain or Loss in ADA in Line A-1 due to the Change in Status of a Necessary Small School, Effective 2010-11 [Show in () if negative]	(A-6) <u>0.00</u> {006}
7. 2009-10 Regular ADA to be compared to the 2010-11 Regular ADA (Lines A-1 minus A-2 plus A-3 plus A-4 plus A-5 plus A-6)	(A-7) <u>8,691.99</u> {043}
8. 2010-11 Regular Revenue Limit ADA- 2010-11 Second Principal ADA. Report the sum of the following lines from the CDE Attendance Software Report (use P-2 ADA except where Annual ADA is shown)	
A-1 to A-5 K-12 ADA	
A-6 Continuation School ADA	
A-7 Opportunity Schools and Classes ADA	
A-8 Home and Hospital ADA	
A-9 Special Education - Master Plan ADA	
A-14 Special Education Extended Year ADA (Annual)	(A-8) <u>8,754.45</u> {027}
9. 2010-11 Necessary Small School (NSS) ADA--Elementary (Schedule(s) F-Elementary, Line C-1)	(A-9) <u>0.00</u> {073}
10. 2010-11 Necessary Small School ADA--High School (Schedule(s) F-High School, Line C-1)	(A-10) <u>0.00</u> {074}
11. Total NSS ADA Excluded (Line A-9 plus A-10)	(A-11) <u>0.00</u> {011}
12. 2010-11 Regular ADA to be compared with 2009-10 Regular ADA (Line A-8 minus A-11)	(A-12) <u>8,754.45</u> {058}
13. Line A-7 or A-12, whichever is <u>Greater</u>	(A-13) <u>8,754.45</u> {080}
B. 2010-11 Second Principal Charter School ADA (E.C. 47633)	
1. Charter School ADA funded through the Revenue Limit (only for all charter school district) plus any declining enrollment adjustment for an all-charter district	(B-1) <u>0.00</u> <u>0.00</u> {023}
2. For elementary and high school districts: ADA funded through Block Grant	(B-2) <u>0.00</u>
3. For all unified districts: ADA funded through Block Grant	

a. Resident ADA	(B-3a)	<u>0.00</u>	<u>0.00</u>	{018}
b. Nonresident ADA	(B-3b)	<u>0.00</u>		{019}
4. County Community School ADA funded through Block Grant [E.C. 1981(b)]	(B-4)	<u>0.00</u>		{020}
5. ADA Funded through the Block Grant [E.C. 47633] (Countywide Charter School) [E.C. 47605.6]	(B-5)	<u>0.00</u>		{651}
6. Total 2010-11 Charter School ADA (sum of Lines B-1 through B-5)	(B-6)	<u>0.00</u>		{023}
C. Other ADA				
1. Nonpublic school ADA--include LCI and extended year ADA (Annual)	(C-1)	<u>0.00</u>		
2. Community Day School ADA (Annual)	(C-2)	<u>0.00</u>		{008}
3. County Educated ADA				
a. P-2 County Community School ADA credited to the District	(C-3a)	<u>0.00</u>		{028}
b. P-2 Special Education ADA and Annual Extended Year ADA credited to the district	(C-3b)	<u>0.00</u>		
c. Annual NPS ADA credited to the district (include LCI and extended year NPS ADA)	(C-3c)	<u>0.00</u>		
4. Total Other ADA (Sum of Lines C-1 through C-3c)	(C-4)	<u>0.00</u>		{057}
D. 2010-11 Total Revenue Limit ADA (Sum of Lines A-13, B-1, B-3a, and c-4) Enter here and on 2010-11 Form K-12, Line A-2, DID# 033.	(D)	<u>8,754.45</u>		{033}

* A unified district that was basic aid in the prior year must report the ADA for all district residents attending district-sponsored charter schools on Line B-3a and only nonresident ADA on Line B-3b. For such a district, the amount to report in Form K-12, Line E-3 is the total charter school general purpose block grant for the ADA reported on Line B-3a above.

2010-11 SCHEDULE BTS

SCHEDULE FOR DETERMINING THE ONGOING FUNDING FOR THE
1999-00 AND 2000-01 BEGINNING TEACHER SALARY PROGRAMS

Reference: Education Code Sections 45023.1 and 45023.4

- Notes: 1. The 1990-00 program to raise beginning teacher salary to at least \$32,000 is referred to as BTS#1, while the 2000-01 program to raise beginning teacher salary to at least \$34,000 is referred to as BTS#2.
2. To be eligible for these programs, the minimum beginning teacher salary for BTS#1 and BTS#2 must be maintained in 2010-11.

PART A. 2009-10 REVENUES FOR BTS#1

2010-11
DID#

1. 2009-10 Rate per ADA for Participating Districts [Enter the rate per ADA from 2009-10 Schedule BTS or 2009-10 Beginning Teacher Salary, Line A-3, DID 123 if your district received this adjustment in 2009-10 and will continue to meet the requirements of this program in 2010-11, zero otherwise.]	(A-1)	<u>12.92</u>	{121}
2. 2010-11 COLA Multiplier (i.e. -0.39% COLA)	(A-2)	<u>0.9961</u>	{122}
3. 2010-11 Rate per ADA (Line A-1 times Line A-2 report to 2 decimals)	(A-3)	<u>12.87</u>	{123}
4. 2009-10 Applicable* Regular ADA	(A-4)	<u>8,658.63</u>	{084}
5. 2010-11 Total BTS#1 Amount for Regular ADA (Line A-3 times Line A-4)	(A-5)	\$ <u>111,437</u>	{125}
6. 2007-08 P-2 ROC/P ADA	(A-6)	<u>0.00</u>	{085}
7. 2010-11 Total BTS#1 Amount for ROC/P ADA (Line A-3 times Line A-6)	(A-7)	\$ <u>0.00</u>	{127}
8. Total District and ROC/P Funding for BTS#1 (Line A-5 plus A-7)	(A-8)	\$ <u>111,437</u>	{128}

* Applicable Regular ADA is equal to a district's total P-2 K-12 ADA plus P-2 charter school ADA funded through the district's revenue limit. Do not include and ROC/P or Adult ADA.

PART B. 2010-11 REVENUES FOR BTS#2

1. 2010-11 Amount per ADA for BTS#2 (Report amount in 2009-10 Schedule BTS, Line B-3, DID 132 or 2009-10 Beginning Teacher Salary, Line B-4, DID 132 if your district will continue to meet the requirements of this program in 2010-11, zero otherwise)	(B-1)	\$ <u>8.06</u>	{129} or {130}
2. 2010-11 COLA Multiplier (i.e. -0.39% COLA)	(B-2)	<u>0.9961</u>	{131}
3. 2010-11 Rate per ADA (Line B-1 times Line B-2 report to 2 decimals)	(B-3)	<u>8.03</u>	{132}
4. 2010-11 Estimated Applicable* Regular ADA	(B-4)	<u>8,658.63</u>	{133}
5. 2010-11 Total BTS#2 Amount for Regular ADA (Line B-3 times Line B-4)	(B-5)	\$ <u>69,529</u>	{134}
6. 2007-08 P-2 ROC/P ADA	(B-6)	<u>0.00</u>	{135}
7. 2010-11 Total BTS#2 Amount for ROC/P ADA (Line B-3 times Line B-6)	(B-7)	\$ <u>0.00</u>	{136}
8. Total District and ROC/P Funding for BTS#2 (Line B-5 plus B-7)	(B-8)	\$ <u>69,529</u>	{137}

PART C. TOTAL AMOUNT FOR BEGINNING TEACHER SALARY PROGRAM

C. 2010-11 Total Amount for BTS#1 and BTS#2 (Lines A-8 plus B-8)
Report here and on Form K-12, Line B-10.

(C) \$ 180,966 {138}

* Applicable Regular ADA is equal to a district's total P-2 K-12 ADA plus P-2 charter school ADA funded through the district's revenue limit. Do not include any ROC/P or Adult ADA.

2010-11 SCHEDULE G

**SCHEDULE FOR DETERMINATION OF REVENUE LIMIT ADJUSTMENT
FOR FISCAL YEAR 2010-11 FOR MEALS FOR NEEDY PUPILS**

Reference: Education Code Section 42241.2

2010-11
DID#

- A. 2009-10 Amount per Meal (2009-10 Schedule G, EDP 088 or 2009-10 Meals for Needy, Line A-3, DID 088; report amount to four decimal places) (A) 1.4085 {086}
- B. 2010-11 Amount per Meal (Line A times 0.9961; round to four decimal places) (B) 1.4030 {088}
- C. 2010-11 Estimated Pupil Participation for Meals for Needy (Form CNFS 71-5, Cumulation of Columns E and F, Lines 12, 13 and 14, summed for each school month in 2010-11) Exclude meals for funding model charter schools. (C) 697,500 {089}
- D. 2010-11 Adjustment for Meals for Needy Pupils (Line B times Line C; round to whole dollar) Enter here and on 2010-11 Form K-12, Line B-5. (D) 978,593 {090}

Note: AB 851 was enacted October 11, 2009. The Meals for Needy Funding will change to an ADA rate combined with the Beginning Teachers Salary Programs unless there is a change in statute prior to the beginning of the 2010-11 fiscal year (July 1, 2010). There are efforts underway that would reverse funding back to the calculation used above. We will update the software once a resolution has been determined.

2010-11 SCHEDULE H

SCHEDULE FOR THE DETERMINATION OF THE
REVENUE LIMIT REDUCTION FOR PERS

Reference: Education Code Sections 14550, 42238.12 and 42238.23

		2010-11 DID#
A.	Reported Total 2010-11 Salaries for Employees Covered by PERS (exclude salaries for employees of block grant charter schools and sworn peace officers)	(A) <u>21,294,648</u> {183}
B.	Exclusions to 2010-11 Salaries Reported in Line A	
1.	Salaries for positions or portions of positions supported totally by Federal funds subject to supplanting restrictions, excluding child nutrition	(B-1) <u>1,440,188</u> {184}
2.	Salaries for positions supported by funds received to fund the costs of any court ordered desegregation program, if the order exists and is still in force (i.e. E.C. 54203(a))	(B-2) <u>0</u> {185}
3.	Salaries for positions supported, to the extent of employer contributions not exceeding \$25,000 by any single educational agency, from a revenue source determined on the basis of equity to be properly excludable from the provisions of this subdivision by the Superintendent of Public Instruction with the approval of the Director of Finance. Note: This amount cannot exceed \$233,492, equal to \$25,000 divided by 2010-11 PERS rate of 0.10707.	(B-3) <u>233,492</u> {186}
4.	Total Exclusions (Sum of Lines B-1, B-2, and B-3)	(B-4) <u>1,673,680</u> {187}
C.	Adjusted 2010-11 Salaries Subject to PERS (Line A minus Line B-4)	(C) <u>19,620,968</u> {188}
D.	PERS Reduction Based on 2010-11 Salaries	
1.	Change in PERS Rate	
	1981-82 PERS Rate 0.1302	
	2010-11 PERS Rate 0.1071	
	Change in PERS Rate 0.02313	(D-1) <u>0.02313</u> {191}
2.	Computed PERS Reduction (Line C times Line D-1; round to whole number).	(D-2) <u>453,833</u> {192}
E.	PERS Reduction Buyout Factor (Report estimated fraction of PERS reduction that is "bought out" in 2010-11)	(E) <u>0.1971</u> {193}
F.	Restoration Amount--Amount of the PERS Reduction "bought out" (Line D-2 times Line E)	(F) <u>89,450</u>
G.	2010-11 PERS Reduction (Line D-2 minus Line F) Report here and on Form K-12, Line D-4.	(G) <u>364,383</u> {195}

GLOBAL VARIABLES: COLA & OTHERS

- | | | | |
|----|----|---|------------|
| 1. | a. | The 2010-11 statutory COLA is estimated to be: | -0.39% |
| | b. | The 2010-11 rate per hour for the apprentice adjustments: | 5.02 |
| 2. | | The Deficit Proration Factor is estimated to be: | 0.81645 |
| 3. | | The current estimate of the 2009-10 statewide average base revenue limits are: | |
| | | Elementary Districts | \$6,132 |
| | | High School Districts | \$7,369 |
| | | Unified Districts | \$6,411 |
| 4. | | For Schedule H (PERS Reduction Schedule) | |
| | a. | The 2010-11 employer rate is: | 0.10707 |
| | b. | The estimated PERS Reduction Buyout Factor, now equal to the fraction of the PERS Reduction that is bought out, is: | 0.19710000 |
| 5. | | For Schedule Z (Community Day School Adjustment) | |
| | a. | The 2010-11 funding rates are: | |
| | | (1) Cap Funding rate (equal to combined rate for 5th hour plus 6th hour ADA): | \$5,485.50 |
| | | (2) Hourly rate for 7th/8th hours per day: | \$5.02 |