



Orange Unified School District

"Dedicated to Quality Education"

2010-11
ESTIMATED ACTUALS

and

2011-12
ALL FUNDS BUDGET

June 2011

Mission Statement: Orange Unified School District, being committed to planning for continual improvement, will provide a curriculum and learning environment of excellence and high expectations to provide each student with the opportunity and preparation to compete in the global economy.

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I. Criteria & Assumptions

BUDGETARY BUILDING BLOCKS

Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2011/12 budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$44,710, and designated for economic uncertainties \$6,457,132 that is not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with Educational Code Section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA), for purposes of the revenue limit calculation, will be based upon historical and projected ADA for the ten school months ending on or before April 15. Revenue from revenue limit sources will be based on the most current factors contained in the Governor's proposals for the 2011/12 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.

6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with Education Code 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, and Community Day School will be self-supporting without encroaching on the Unrestricted General Fund revenues. Increased costs including, but not limited to, salaries and benefits will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.
10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.

BUDGETARY BUILDING BLOCKS

12. The enrollment counts, for purposes of school allocation amounts and principal enrollment projections, will be based upon prior-year enrollments (updated as of the first attendance month and again as of the "p1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon an allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each site-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to, costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education will adopt the 2011/12 budget on or before July 1, 2011, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. District staff will analyze the impact of the State's Final Budget on the District's Adopted Budget. In accordance with Education Code Section 42127(h)(3), the Board of Education will approve, not less than 45 days after the legislation adopts the Final State Budget, any significant changes impacting the General Fund balance. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code Sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

General Fund Assumptions

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2011/12 is projected to remain the same at 28,161.

Beginning Fund Balance Assumption

2. The total beginning General Fund balance is projected to be \$53,566,526. This is based upon the assumption that 2010/11 revenues will be received and all appropriations expended as reflected in the current June 30, 2011, projections. The beginning balance will be adjusted to the actual ending June 30, 2011, fund balance after the 2010/11 ledgers are closed. All adjustments will be submitted to the Board of Education for approval.

Ending Fund Balance Assumptions

3. The 2011/12 ending General Fund balance is projected to be \$34,337,320 reflecting a net change of <\$19,229,206>.
4. Components of the ending General Fund Balance including reserves of \$150,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with Education Code Section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$6,915,371 or 3% of the total General Fund expenditures and transfers out.
6. School site/program carryover balances estimated to be \$1,556,127. This represents unspent school site/program allocations that are carried forward to the subsequent budget year. The actual amounts remaining for each site/program are reallocated back to their program budgets by September 15.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$25,590,822. These funds represent surplus amounts that are not specifically designated and that may be appropriated for Board-approved expenditures.

Revenue Assumptions

8. The total budgeted attendance of 27,088 (not including District charter schools, county special education, and county community schools) reflects a net increase of 11 ADA in both general education and special education. Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment.

	ADA
OUSD	26,984.97
Non-Public Schools	42.56
Community Day School	60.70
County Special Education	17.53
County Community Schools	209.25
Sub-Total	27,315.01
El Rancho Charter MS	1,122.65
Santiago Charter MS	959.03
Sub Total (Charter Schools Only)	2,081.68
GRAND TOTAL	29,396.69

9. Other Federal revenue sources are projected to be \$17,739,196 in 2011/12. The actual amounts of carryover grant balances for all Federal program revenues will be reallocated back to their program budgets by September 15.

BUDGETARY BUILDING BLOCKS

10. Other State revenue sources are projected to be \$46,709,045. The State Budget has provided considerable flexibility relative to the use of categorical programs funded in Tier III programs. This flexibility also provides opportunities to school districts to align local educational priorities with funding available. These flexibility provisions are in effect for seven years, 2008/09 through 2014/15. Categorical Programs have been divided into three tiers:

TIER I: Special Education Master Plan, K-3 CSR, EIA, Transportation and QEIA include a funded COLA of -38% and no programmatic flexibility is granted (however, there is a significant relaxation of K-3 Class-Size Reduction (CSR) penalties).

TIER II: These programs were cut 15.4% in 2008/09, an additional 4.5% in 2009/10, and include a funded COLA of -38% for 2010/11, and 0% COLA for 2011-12. No programmatic flexibility is granted for these programs.

TIER III: SBX3 4 (Education Code Section 42605) authorizes complete flexibility in the use of the funds appropriated in 39 budget act items. For fiscal years 2008/09 through 2014/15, schools districts may use funds from these 39 budget account items for any educational purpose. The funds are therefore unrestricted. The Board of Education on March 10, 2011 held a public hearing and voted to authorize the transfer of Tier III programs into the General Fund for any educational purpose as allowed by law, through 2014/15.

Program	Resource Code	Tier III Subject to Cuts With Flexibility
Pupil Testing (STAR, CAHSEE, CELDT, etc.)	0000	X
Deferred Maintenance	6205	X
Community Based English Tutoring (CBET)	6285	X
ROC/P	6350	X
Adult Education	6390	X
School Safety Block Grants (Carl Washington)	6405	X
Arts and Music Block Grant	6760	X
CAHSEE Intervention Grants	7055	X
Counselors, Grades 7-12	7080	X
Gifted & Talented Ed. (GATE)	7140	X
Instructional Materials Fund	7156	X
High Priority Schools	7258	X
PAR	7271	X
Certificated Staff Mentoring Program	7276	X
International Baccalaureate	7286	X
Specialized Secondary Programs	7370	X
Pupil Retention Block Grant	7390	X
Teacher Credentialing Block Grant	7392	X
Professional Development Block Grant	7393	X
Targeted Instructional Improvement Block Grant	7394	X
School & Library Improvement Block Grant	7395	X

One-time funds are excluded in projections for 2011/12.
New one-time Block Grant Funds are not anticipated.

BUDGETARY BUILDING BLOCKS

11. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to decrease to \$128.50 ADA; \$111 Regular; \$17.50 for Instructional Materials.
12. Other Local Income is projected to be \$6,878,830. Based upon fluctuating, low interest rates, Interest Income is projected to be \$384,970.

Expenditure Assumptions

13. The Expenditures associated with State and Federal categorical Programs are projected not-to-exceed program revenues, except Special Education Master Plan, Transportation Services and Community Day School. In addition, the Routine Restricted Maintenance Match Program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these four categorical programs is projected to be \$18,614,196 - Special Education \$8,947,141; Home to School and Special Education Transportation \$3,872,514; Community Day School \$150,298; and Routine Restricted Maintenance Match \$5,644,243. State funds for Special Education, Transportation and Community Day School are inadequate to provide the services necessary to meet the students served. The 2011/12 match for Routine Restricted Maintenance per Education Code Section 17070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 1% of the total general fund expenditures including transfers out and other financing uses.
14. Certificated salaries are projected to be \$106,685,433, an increase of \$896,013 or .8% from 2010-11.
15. Classified salaries are projected to be \$33,097,422, an increase of \$663,027 or 2% from 2010-11.

16. Health and Welfare benefits for all plans combined are projected to increase. This increase is not included in the budgeted amount for health and welfare. In addition, the retiree health benefits are projected to be \$11,704,289. This amount covers the medical, dental, and vision benefits for eligible retirees including dependents. Eligibility for retiree health benefits and the District's financial contribution varies by employee group and when an employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage.

17. Statutory benefits are projected to be as follows:

STRS	9.75%
PERS*	10.923%
OASDI	6.200%
Medicare	1.450%
Unemployment	1.61%
Worker's Comp	1.470%
PERS Reduction Transfer*	2.097%
PERS EPMC	7.000%
OPEB	2.50%

- * The total PERS cost is equal to 13.02%. The State reduces the Revenue Limit apportionment by the calculated PERS Reduction amount.
18. Utilities are projected to be \$4,326,431, an increase of \$172,233 or 4.1% from 2010/11.

BUDGETARY BUILDING BLOCKS

19. Professional/Consulting Services and Operating Expenditures are projected to be \$5,474,561, an increase of \$849,452 from 2010/11.

20. Capital outlay is projected to be \$0, a decrease of \$22,000 from 2010-11.

21. Transfers out are projected to be \$964,921. The May Revision proposes to eliminate the local matching requirement from the deferred maintenance program in 2011/12. The District will not take advantage of this proposal and will make a deferred maintenance contribution for 2011/12.

22. School site carryover balances are projected to be \$0, representing unspent allocation amounts that are carried forward from the prior year. The actual amount for each school site carryover amounts usually are reallocated back to each school site's program budget by September 15.

23. Other Outgo is projected to be \$7,333,367 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes transfers to the Orange County Department of Education for Special Education excess costs and out-of-home care costs for county educated students. Based on information obtained from the Orange County Department of Education, excess costs are projected to decrease by \$5,015. Excess costs are billed one year in arrears.

24. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2011/12 budget. All other expenditures (not identified above) are projected to remain flat, with no inflation increases.

Enrollment

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Change in enrollment for the past eight years is as follows:

2003/04	(.86%)
2004/05	.37%
2005/06	(2.60%)
2006/07	(2.70%)
2007/08	.86%
2008/09	.13%
2009/10	.32%
2010/11	.36%
2011-12- Estimated	0%

Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "p2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30
The First Period "P1" Report
2. April 15
The Second Period "P2" Report
3. End of School
The Annual ADA Report

BUDGETARY BUILDING BLOCKS

The ratio between ADA and enrollment in California Public Schools is approximately 95%. For the past seven years the ratio between ADA and enrollment in Orange Unified is as follows:

2005/06	96.6%
2006/07	96.8%
2007/08	95.6%
2008/09	96.5%
2009/10	95.8%
2010/11	96.2%
2011/12 (Estimated)	96.2%

ENROLLMENT MEASUREMENTS AND USES

Enrollment Projections

*Prior year "p2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- *Multi-Year Financial Forecasts
- Facility Planning—CBEDS
- Initial Staffing Allocations—Spring Registrations
- First Period Average Daily Attendance – "p1" (December 30)**
 - School Improvement Program
 - Economic Impact Aid
- Second Period Average Daily Attendance – "p2" (April 15)**
 - Revenue Limit Apportionment
 - Instructional Materials (K-8)
 - Gifted and Talented Education
- Annual Average Daily Attendance (end of school year)**
 - Lottery Revenues (uses prior year's annual ADA)

Staffing Composition

Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

School Staffing – Certificated Personnel

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for K-2; 33:1 for grades 3-8; and 33:1 for grades 9-12.

School Staffing – Classified Personnel

The District's clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 1½ hours
- LMT is included in formula
- Health formula is .00282 x enrollment

Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 3½ hours
- Health Clerk of 6.5 hours is not included in formula; Secondary LMT is included.

BUDGETARY BUILDING BLOCKS

High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's unrestricted General Fund.

Substitutes

Substitutes serving in District-funded programs are usually utilized for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

School Resource Allocations

Allocation of schools' resources are on a per-pupil basis, using prior-year enrollment updated after the end of the first attendance month and again at "p1" attendance reporting period enrollment.

School resources are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

* Not funded by categorical programs

The 2011/12 school resources are:

K-6	7-8	9-12
\$33.75	\$40.20	\$47.00

NOTE: School site carryover balances are estimated to be \$0 from prior-year unused school resources and are not included in the 2011/12 budget. The actual carryover amounts usually are reallocated back to each school site's program budget by September 15.

II. General Fund

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1401 N. Handy, Orange

Date: June 06, 2011

Place: 1401 N. Handy, Orange

Date: June 09, 2011

Time: 07:00 PM

Adoption Date: June 09, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Barbara Stephens

Telephone: (714) 628-4044

Title: Director-Fiscal Assistance

E-mail: barbaras@orangeusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			16,946.41	16,932.55	16,932.55	16,932.55
a. Kindergarten	2,044.54	2,044.54				
b. Grades One through Three	6,228.57	6,228.57				
c. Grades Four through Six	6,433.24	6,433.24				
d. Grades Seven and Eight	2,218.13	2,218.13				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	10.52	10.52				
g. Community Day School	11.41	11.41				
2. Special Education						
a. Special Day Class	660.54	660.54	660.54	689.58	689.58	689.58
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.59	15.59	15.59	15.59	15.59	15.59
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.69	2.69	2.69	2.69	2.69	2.69
3. TOTAL, ELEMENTARY	17,625.23	17,625.23	17,625.23	17,640.41	17,640.41	17,640.41
HIGH SCHOOL						
4. General Education			9,055.54	9,048.45	9,048.45	9,048.45
a. Grades Nine through Twelve	8,648.23	8,648.23				
b. Continuation Education	319.19	319.19				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	38.83	38.83				
e. Community Day School	49.29	49.29				
5. Special Education						
a. Special Day Class	371.82	371.82	371.82	375.09	375.09	375.09
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.82	10.82	10.82	10.82	10.82	10.82
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	13.46	13.46	13.46	13.46	13.46	13.46
6. TOTAL, HIGH SCHOOL	9,451.64	9,451.64	9,451.64	9,447.82	9,447.82	9,447.82
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	100.66	100.66	100.66	101.04	101.04	101.04
b. High School	99.03	99.03	99.03	108.21	108.21	108.21
8. Special Education						
a. Special Day Class - Elementary	6.50	6.50	6.50	6.68	6.68	6.68
b. Special Day Class - High School	10.31	10.31	10.31	10.85	10.85	10.85
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	216.50	216.50	216.50	226.78	226.78	226.78
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,293.37	27,293.37	27,293.37	27,315.01	27,315.01	27,315.01
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

	2010-11 Estimated Actuals			2011-12 Budget		
Description	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)	27,293.37	27,293.37	27,293.37	27,315.01	27,315.01	27,315.01
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	14.29	17.66	17.66	14.29	17.66	17.66
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	41.20	53.72	53.72	41.20	53.72	53.72
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	2,081.68	2,081.68	2,081.68	2,081.68	2,081.68	2,081.68
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,081.68	2,081.68	2,081.68	2,081.68	2,081.68	2,081.68
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,377.71	6,352.71
2. Inflation Increase	0041	(25.00)	107.00
3. All Other Adjustments	0042, 0525, 0719	21.04	21.39
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,373.75	6,481.10
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,373.75	6,481.10
b. Revenue Limit ADA	0033	27,293.37	27,315.01
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	173,961,117.04	177,031,311.31
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
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	173,961,117.04	177,031,311.31
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80392
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	142,712,481.59	142,319,011.79
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,011,210.00	1,928,500.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	474,714.00	371,856.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	536,496.00	1,556,644.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	143,248,977.59	143,875,655.79

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	114,911,767.00	114,911,767.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	186,810.00	186,810.00
28. Less: Charter Schools In-lieu Taxes	0595	8,143,282.00	8,137,287.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	106,955,295.00	106,961,290.00
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	36,293,682.59	36,914,365.79
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,124,396.00	1,173,628.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(9,013,953.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,124,396.00)	(10,187,581.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	35,169,286.59	26,726,784.79
43. Less: Revenue Limit State Apportionment Receipts	---	27,882,293.84	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	7,286,992.75	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	277,937.00	277,937.00
46. California High School Exit Exam	9002	915,818.00	915,818.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	172,335.00	172,335.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	296,230.00	296,230.00

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)	EDF No.
1000 - Certificated Salaries	105,789,420.00	301	1,433,866.00	303	104,355,554.00	305	2,174,177.00		307	102,181,377.00	309
2000 - Classified Salaries	32,434,401.00	311	446,315.00	313	31,988,086.00	315	4,040,971.00		317	27,947,115.00	319
3000 - Employee Benefits (Excluding 3800)	43,087,749.00	321	4,717,658.00	323	38,370,091.00	325	2,180,223.00		327	36,189,868.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,947,078.00	331	382,719.00	333	7,564,359.00	335	1,765,289.00		337	5,799,070.00	339
5000 - Services... & 7300 - Indirect Costs	19,961,514.00	341	496,780.00	343	19,464,734.00	345	4,663,636.00		347	14,801,098.00	349
TOTAL					201,742,824.00	365			TOTAL	186,918,528.00	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	88,662,562.00 375
2. Salaries of Instructional Aides Per EC 41011		2100	7,752,676.00 380
3. STRS		3101 & 3102	7,359,055.00 382
4. PERS		3201 & 3202	701,872.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	1,793,263.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	10,571,468.00 385
7. Unemployment Insurance		3501 & 3502	711,970.00 390
8. Workers' Compensation Insurance		3601 & 3602	1,456,515.00 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	2,230,965.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			121,240,346.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			1,431,236.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			64,467.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			119,744,643.00 397
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			64.06%
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)	64.06%
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)	186,918,528.00
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)	EDI No
1000 - Certificated Salaries	106,685,433.00	301	1,428,834.00	303	105,256,599.00	305	1,981,862.00		307	103,274,737.00	309
2000 - Classified Salaries	33,097,428.00	311	305,576.00	313	32,791,852.00	315	4,095,449.00		317	28,696,403.00	319
3000 - Employee Benefits (Excluding 3800)	51,778,414.00	321	12,155,049.00	323	39,623,365.00	325	2,182,455.00		327	37,440,910.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,325,395.00	331	179,057.00	333	10,146,338.00	335	1,470,887.00		337	8,675,451.00	339
5000 - Services . . . & 7300 - Indirect Costs	19,742,110.00	341	95,262.00	343	19,646,848.00	345	3,923,470.00		347	15,723,378.00	349
TOTAL					207,465,002.00	365			TOTAL	193,810,879.00	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	EDF No.
1. Teacher Salaries as Per EC 41011		1100	90,042,801.00 375
2. Salaries of Instructional Aides Per EC 41011		2100	7,632,359.00 380
3. STRS		3101 & 3102	7,424,885.00 382
4. PERS		3201 & 3202	661,412.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	1,761,753.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	10,936,776.00 385
7. Unemployment Insurance		3501 & 3502	1,495,563.00 390
8. Workers' Compensation Insurance		3601 & 3602	1,442,932.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	2,225,737.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			123,624,218.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			1,378,987.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			122,245,231.00 397
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.			63.07%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.07%
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).	193,810,879.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,211,143.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 173,388,940.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.43%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,894,641.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	383,005.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	75,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	481,957.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,834,603.06
9. Carry-Forward Adjustment (Part IV, Line F)	(917,486.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,917,116.31

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	132,304,101.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,874,585.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,182,709.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,300,588.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	474,560.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,281,448.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	755,164.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,351,666.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,816.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,251,714.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,737,530.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	213,530,881.94

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	1.80%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	1.37%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,834,603.06</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,825,324.65)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.23%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.23%) times Part III, Line B18); zero if positive	<u>(2,752,460.26)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,752,460.26)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>0.51%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,376,230.13) is applied to the current year calculation and the remainder (\$-1,376,230.13) is deferred to one or more future years:	<u>1.15%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-917,486.75) is applied to the current year calculation and the remainder (\$-1,834,973.51) is deferred to one or more future years:	<u>1.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(917,486.75)</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,293,776.00		512,366.00	3,806,142.00
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)		3,293,776.00	0.00	512,366.00	3,806,142.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,984,560.00			1,984,560.00
2. Classified Salaries	2000-2999	483,277.00			483,277.00
3. Employee Benefits	3000-3999	449,770.00			449,770.00
4. Books and Supplies	4000-4999	128,826.00		512,366.00	641,192.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	242,575.00			242,575.00
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	4,768.00			4,768.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,293,776.00	0.00	512,366.00	3,806,142.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	215,237,724.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	30,917,502.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	93,883.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,025,486.00
4. Other Transfers Out	All	9200	7200-7299	121,867.00
5. Interfund Transfers Out	All	9300	7600-7629	964,921.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	597,725.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	391,908.00
9. PERS Reduction	All	All	3801-3802	337,612.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				5,533,402.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	200,212.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				178,987,032.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				178,987,032.00

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		29,158.55
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		29,158.55
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		29,158.55
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,138.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	186,357,160.44	6,654.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	186,357,160.44	6,654.59
B. Required effort (Line A.2 times 90%)	167,721,444.40	5,989.13
C. Current year expenditures (Line I.G and Line II.F)	178,987,032.00	6,138.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	7,871,248.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	516.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	2,177,580.00
h. PERS Reduction	All	All	3801-3802	46,716.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				2,224,812.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				5,646,436.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	178,987,032.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,138.41
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Description		2010-11 Actual	2011-12 Budget	% Diff.
SELPA Name: Orange Unified (BM)				
Date allocation plan approved by SELPA governance:		Jun-9, 2011		
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes, IDEA, and Excess ERAF				
1. Base Apportionment		13,650,158.66	14,059,590.10	3.00%
2. Local Special Education Property Taxes				0.00%
3. Federal IDEA, Part B, Local Assistance Grants		5,367,032.00	5,145,182.00	-4.13%
4. Applicable Excess ERAF				0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF		19,017,190.66	19,204,772.10	0.99%
B. COLA Apportionment				0.00%
C. Growth Apportionment or Declining ADA Adjustment		37,255.13	5,287.40	-85.81%
D. Special Disabilities Adjustment Apportionment		933,604.85		-100.00%
E. Subtotal (Sum of lines A.5, B, C, and D)		19,988,050.64	19,210,059.50	-3.89%
F. Program Specialist/Regionalized Services Apportionment		441,208.56	441,380.45	0.04%
G. Low Incidence Materials and Equipment Apportionment		47,241.63	47,241.63	0.00%
H. Out of Home Care Apportionment		1,559,255.00	1,559,255.00	0.00%
I. NPS/LCI Extraordinary Cost Pool Apportionment				0.00%
J. Adjustment for NSS with Declining Enrollment				0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)		22,035,755.83	21,257,936.58	-3.53%
L. Mental Health Apportionment		151,624.46	151,683.53	0.04%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)		131,835.00	0.00	-100.00%
N. Federal IDEA Local Assistance Grants - Preschool		261,893.00	260,906.00	-0.38%
O. Federal IDEA - Section 619 Preschool		131,770.00	131,529.00	-0.18%
P. Other Federal Discretionary Grants		415,918.00	415,918.00	0.00%
Q. Other Adjustments		1,157,815.00	0.00	-100.00%
R. Total SELPA Revenues (Sum lines K through Q)		24,286,611.29	22,217,973.11	-8.52%
II. ALLOCATION TO SELPA MEMBERS				
Orange Unified (BM00)		24,286,611.29	22,217,973.11	-8.52%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)		24,286,611.29	22,217,973.11	-8.52%
Preparer Name: Barbara Stephens				
Title: Director-Fiscal Assistance				
Phone: (714) 628-4044				

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(312,254.00)				
Other Sources/Uses Detail					0.00	964,921.00		
Fund Reconciliation							0.00	22,722.72
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	377.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	117,029.00	0.00	0.00	0.00		
Other Sources/Uses Detail							18,696.11	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	194,848.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					964,921.00	0.00	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							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
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	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		0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	3,153.92	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	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,993,608.00	20,211,225.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,442,096.00	9,993,608.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,769,127.00	2,381,332.00		
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					2,381,332.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							872.69	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	312,254.00	(312,254.00)	33,551,086.00	33,551,086.00	22,722.72	22,722.72

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(299,758.00)				
Other Sources/Uses Detail					0.00	964,921.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	460.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	122,837.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	176,461.00	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					964,921.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
36 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	2,393,050.00		
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					2,393,050.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	299,758.00	(299,758.00)	3,357,971.00	3,357,971.00		

July 1 Budget (Single Adoption)
2011-12 Budget
Cashflow Worksheet

30 66621 0000000
Form CASH

ESTIMATES THROUGH THE MONTH OF	Object	July	August	September	October	November	December
A. BEGINNING CASH	JUNE						
	9110	23,742,372.00	19,895,053.00	32,937,107.00	29,102,209.00	18,071,444.00	10,578,158.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	4,131,786.00	(146,166.00)	2,668,804.00	12,356.00	4,169,512.00	49,931,477.00
Principal Apportionment	8010-8019	0.00	2,384,667.00	3,252,023.00	1,826,121.00	3,188,586.00	6,377,173.00
Miscellaneous Funds	8080-8099						
Federal Revenue	8100-8299	976,029.00	286,034.00	6,620,819.00	138,533.00	63,533.00	1,858,783.00
Other State Revenue	8300-8599	174,176.00	5,504.00	(753.00)	5,497,792.00	8,967,469.00	6,233,375.00
Other Local Revenue	8600-8799	38,608.00	180,194.00	549,271.00	736,369.00	64,745.00	441,962.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue			10,000,000.00				
TOTAL RECEIPTS		5,320,599.00	12,711,233.00	13,090,164.00	8,211,161.00	16,453,845.00	64,842,770.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	687,968.00	3,370,126.00	9,771,801.00	10,016,334.00	10,160,505.00	87,876.00
Classified Salaries	2000-2999	5,832.00	1,507,678.00	2,107,016.00	2,758,267.00	2,818,098.00	3,180,517.00
Employee Benefits	3000-3999	7,370,083.00	798,527.00	4,421,642.00	5,170,578.00	1,415,670.00	2,351,883.00
Books, Supplies and Services	4000-5999	546,980.00	1,522,230.00	1,798,714.00	2,019,212.00	2,003,274.00	1,678,518.00
Capital Outlay	6000-6599	17,600.00	2,200.00	2,200.00			
Other Outgo	7000-7499	(7,430.00)	160,545.00	101,955.00	198,270.00	(164,079.00)	133,274.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		8,621,033.00	7,361,306.00	18,203,328.00	20,162,661.00	16,233,468.00	7,432,068.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	6,259,303.00	8,657,151.00	1,732,297.00	851,209.00	(5,133,610.00)	1,030,937.00
Accounts Payable	9500	6,806,188.00	965,024.00	454,031.00	(69,526.00)	2,580,053.00	827,148.00
TOTAL PRIOR YEAR TRANSACTIONS		(546,885.00)	7,692,127.00	1,278,266.00	920,735.00	(7,713,663.00)	203,789.00
E. NET INCREASE/DECREASE (B - C + D)		(3,847,319.00)	13,042,054.00	(3,834,898.00)	(11,030,765.00)	(7,493,286.00)	57,614,491.00
F. ENDING CASH (A + E)		19,895,053.00	32,937,107.00	29,102,209.00	18,071,444.00	10,578,158.00	68,192,649.00
G. ENDING CASH, PLUS ACCRUALS							

Orange Unified
Orange County

July 1 Budget (Single Adoption)
2011-12 Budget
Cashflow Worksheet

30 66621 0000000
Form CASH

ESTIMATES THROUGH THE MONTH OF		January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	JUNE								
	9110	68,192,649.00	54,128,477.00	38,527,185.00	32,780,468.00	67,074,530.00	52,234,908.00		
B. RECEIPTS	Revenue Limit Sources								
	Property Taxes	4,639,881.00	(84,153.00)	5,685,427.00	39,740,715.00	1,518,306.00	20,627.00	0.00	112,288,572.00
	Principal Apportionment	3,188,586.00	(840,604.00)	0.00	5,557,305.00	986,994.00	10,355,638.00	0.00	36,276,489.00
	Miscellaneous Funds							0.00	0.00
	Federal Revenue	889,926.00	1,116,186.00	5,373,739.00	438,924.00	1,378,153.00	4,717,011.00	0.00	23,857,660.00
	Other State Revenue	4,487,473.00	3,370,707.00	2,440,562.00	5,324,872.00	2,178,255.00	11,971,323.00	0.00	50,651,755.00
	Other Local Revenue	316,238.00	206,354.00	1,807,641.00	450,517.00	23,527.00	2,973,098.00	0.00	7,788,524.00
	Interfund Transfers In							0.00	0.00
	All Other Financing Sources							0.00	0.00
	Other Receipts/Non-Revenue							0.00	0.00
TOTAL RECEIPTS		13,522,104.00	3,768,490.00	15,307,369.00	51,512,333.00	6,085,235.00	30,037,697.00	0.00	240,863,000.00
C. DISBURSEMENTS	Certificated Salaries	19,664,629.00	10,161,696.00	10,045,624.00	10,141,485.00	10,141,485.00	11,539,891.00	0.00	105,789,420.00
	Classified Salaries	2,881,065.00	2,307,019.00	3,170,143.00	2,871,113.00	2,871,113.00	5,956,540.00	0.00	32,434,401.00
	Employee Benefits	7,005,170.00	3,525,348.00	3,811,873.00	3,820,086.00	3,820,086.00	(38,869.00)	0.00	43,472,077.00
	Books, Supplies and Services	1,483,221.00	1,516,444.00	2,132,894.00	1,685,479.00	1,685,479.00	10,148,401.00	0.00	28,220,846.00
	Capital Outlay			(59,894.00)			59,894.00	0.00	22,000.00
	Other Outgo	218,037.00	833,527.00	1,294,521.00	(1,019,255.00)	438,666.00	2,146,028.00	0.00	4,334,059.00
	Interfund Transfers Out							0.00	0.00
	All Other Financing Uses		4,000,000.00		3,000,000.00	3,000,000.00		0.00	10,000,000.00
	Other Disbursements/							0.00	
	Non Expenditures		79,778.00		59,833.00	59,833.00		0.00	199,444.00
TOTAL DISBURSEMENTS		31,252,122.00	22,423,812.00	20,395,161.00	20,558,741.00	22,016,662.00	29,811,885.00	0.00	224,472,247.00
D. PRIOR YEAR TRANSACTIONS	Accounts Receivable	2,772,455.00	(2,760,833.00)	(753,707.00)	663,924.00	234,122.00	6,619,079.00	0.00	20,172,327.00
	Accounts Payable	(893,391.00)	(5,814,863.00)	(94,782.00)	(2,676,546.00)	(857,683.00)	(6,046,247.00)	0.00	(4,820,594.00)
TOTAL PRIOR YEAR TRANSACTIONS		3,665,846.00	3,054,030.00	(658,925.00)	3,340,470.00	1,091,805.00	12,665,326.00	0.00	24,992,921.00
E. NET INCREASE/DECREASE (B - C + D)		(14,064,172.00)	(15,601,292.00)	(5,746,717.00)	34,294,062.00	(14,839,622.00)	12,891,138.00	0.00	41,383,674.00
F. ENDING CASH (A + E)		54,128,477.00	38,527,185.00	32,780,468.00	67,074,530.00	52,234,908.00	65,126,046.00		
G. ENDING CASH, PLUS ACCRUALS									65,126,046.00

Orange Unified School District
Form MYP Multiyear Projections
2011/2012 Adopted Budget
June 9, 2011

Revenues

Revenue Limit

- ◆ No change in enrollment; attendance rate – 96.176% for the next two years
- ◆ No declining enrollment protection per AB1446 in the next two years
- ◆ COLA – 3.2% for 2012/13; 2.7% for 2013/14; Deficit – 19.754% for next two years
- ◆ District's share of temporary taxes due to expire June 2011 totaling \$9M is included
- ◆ 37.2% PERS Reduction Buyout

Federal Revenues

- ◆ All prior year carryover expended
- ◆ COLA – 0% increase for the next two years

State Revenues

- ◆ Special Education Disability Adjustment eliminated
- ◆ Lottery – \$111.00 Unrestricted/ \$17.50 Restricted by Proposition 20 for 2012/13 and \$110.00 Unrestricted/ \$17.20 Restricted for 2013/14
- ◆ Mandated Costs – Special Education Settlement final receipt of \$131,835 in 2010/11
- ◆ Categorical COLA – 0% for 2012/13; 1.15% for 2013/14
- ◆ All prior year carryover expended

Local Revenues

- ◆ Interest – .75% for the next two years
- ◆ ROP COLA – 0% for 2012/13; 1.15% for 2013/14

Expenditures

- ◆ Certificated staffing for K-6 at 30:1, assuming K-3 flexibility and 7-12 at 32:1; based upon enrollment projections. Class Size waiver of 33:1 expires 2011/12
- ◆ Supplemental Retirement Plan (SRP) final payment in 2012/13
- ◆ Approved 4.76% reduction of work calendars for all employee groups expire 2012/13
- ◆ Certificated step and column increases projected at 2.3%; Classified step and range increases projected at 2%; Leadership step and range increases projected at 1.2%
- ◆ 0% COLA for all groups
- ◆ Statutory benefits as driven by payroll (STRS 9.75%, PERS 17.923% [10.923% for leadership, OASDI 6.2%, Medicare 1.45%, Unemployment 1.61%, Workers' compensation 1.47%, Retiree Benefits 2.5%, PERS Reduction 2.097%])
- ◆ Health Benefits - 0% for all groups in 2012/13 and 2013/14, additional increases in the caps are not anticipated
- ◆ Supplies, services/operating expenses, and capital outlay - continue with reduced district budget formulas; 5% increase in energy rates
- ◆ Routine Restricted Maintenance Match in excess of 2% of total general fund expenditures
- ◆ Education Jobs funds fully expended in 2011/12; jobs saved/created continuing in 2012/13 pending further layoff action
- ◆ \$9,100,000 in ongoing budget reductions required to maintain positive certification

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	139,956,089.00	3.76%	145,224,946.44	2.85%	149,358,089.79
2. Federal Revenues	8100-8299	17,739,196.00	-34.10%	11,690,841.00	0.00%	11,690,841.00
3. Other State Revenues	8300-8599	46,709,045.00	-0.08%	46,672,468.00	0.94%	47,111,689.00
4. Other Local Revenues	8600-8799	6,878,830.00	-4.03%	6,601,292.00	1.16%	6,677,795.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		211,283,159.79	-0.52%	210,189,547.44	2.21%	214,838,414.79
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				106,685,433.00		109,947,224.00
b. Step & Column Adjustment				2,361,791.00		2,435,708.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				900,000.00		4,176,103.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,685,433.00	3.06%	109,947,224.00	6.01%	116,559,035.00
2. Classified Salaries						
a. Base Salaries				33,097,428.00		33,735,756.00
b. Step & Column Adjustment				638,328.00		650,810.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		1,623,046.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,097,428.00	1.93%	33,735,756.00	6.74%	36,009,612.00
3. Employee Benefits	3000-3999	52,063,954.00	5.86%	55,115,977.00	2.24%	56,348,613.00
4. Books and Supplies	4000-4999	10,325,395.00	-63.29%	3,790,489.00	1.93%	3,863,739.00
5. Services and Other Operating Expenditures	5000-5999	20,041,868.00	-4.10%	19,221,150.00	-5.82%	18,102,945.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,633,125.00	0.44%	7,666,419.00	6.72%	8,181,277.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(299,758.00)	0.00%	(299,758.00)	0.00%	(299,758.00)
9. Other Financing Uses	7600-7699	964,921.00	0.00%	964,921.00	0.91%	973,715.00
10. Other Adjustments				(9,100,000.00)		(9,100,000.00)
11. Total (Sum lines B1 thru B10)		230,512,366.00	-4.11%	221,042,178.00	4.34%	230,639,178.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(19,229,206.21)		(10,852,630.56)		(15,800,763.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		53,566,526.25		34,337,320.04		23,484,689.48
2. Ending Fund Balance (Sum lines C and D1)		34,337,320.04		23,484,689.48		7,683,926.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	275,000.00		275,000.00		275,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,556,127.00		456,127.00		456,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,915,371.00		6,631,265.00		6,919,175.00
2. Unassigned/Unappropriated	9790	25,590,822.25		16,122,297.48		33,624.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,337,320.25		23,484,689.48		7,683,926.27

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,915,371.00		6,631,265.00		6,919,175.00
c. Unassigned/Unappropriated	9790	25,590,822.93		16,122,298.16		33,624.95
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.68)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		32,506,193.25		22,753,563.16		6,952,799.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.10%		10.29%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		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)						
		27,088.23		27,088.23		27,088.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		230,512,366.00		221,042,178.00		230,639,178.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		230,512,366.00		221,042,178.00		230,639,178.00
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)		6,915,370.98		6,631,265.34		6,919,175.34
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)		6,915,370.98		6,631,265.34		6,919,175.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	133,927,412.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,481.10	3.79%	6,726.78	2.71%	6,909.38
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		27,315.01	-0.04%	27,304.73	0.00%	27,304.73
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		177,031,311.31	3.75%	183,672,911.67	2.71%	188,658,755.37
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	(4,656.00)	5.13%	(4,895.00)
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		177,031,311.31	3.75%	183,668,255.67	2.71%	188,653,860.37
f. Deficit Factor (Form RL, line 16)		0.80392	-0.18%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		142,319,011.79	3.56%	147,386,428.44	2.71%	151,387,176.79
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		5,896,158.00	3.20%	6,084,763.00	2.69%	6,248,670.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(6,028,677.00)	3.60%	(6,245,433.00)	2.71%	(6,414,937.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(8,259,081.00)	-0.16%	(8,246,245.00)	0.38%	(8,277,757.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		133,927,411.79	3.77%	138,979,513.44	2.85%	142,943,152.79
2. Federal Revenues	8100-8299	14,825.00	0.00%	14,825.00	0.00%	14,825.00
3. Other State Revenues	8300-8599	20,631,246.00	-0.14%	20,603,264.00	0.88%	20,783,878.00
4. Other Local Revenues	8600-8799	5,479,976.00	1.78%	5,577,538.00	1.30%	5,650,009.00
5. Other Financing Sources	8900-8999	(18,614,196.00)	14.75%	(21,360,031.00)	4.48%	(22,315,983.00)
6. Total (Sum lines A1k thru A5)		141,439,262.79	1.68%	143,815,109.44	2.27%	147,075,881.79
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				81,145,552.00		85,966,609.00
b. Step & Column Adjustment				1,784,396.00		1,894,297.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,036,661.00		4,498,663.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,145,552.00	5.94%	85,966,609.00	7.44%	92,359,569.00
2. Classified Salaries						
a. Base Salaries				16,778,573.00		17,964,492.00
b. Step & Column Adjustment				319,587.00		343,113.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				866,332.00		864,119.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,778,573.00	7.07%	17,964,492.00	6.72%	19,171,724.00
3. Employee Benefits	3000-3999	38,725,391.00	8.57%	42,044,756.00	1.32%	42,600,002.00
4. Books and Supplies	4000-4999	5,666,682.00	-59.66%	2,286,165.00	1.59%	2,322,486.00
5. Services and Other Operating Expenditures	5000-5999	10,880,899.00	1.15%	11,006,213.00	1.14%	11,131,180.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,789,862.00	-0.39%	5,767,382.00	-1.46%	5,683,229.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,587,023.00)	-20.11%	(1,267,877.00)	1.87%	(1,291,545.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(9,100,000.00)		(9,100,000.00)
11. Total (Sum lines B1 thru B10)		157,399,936.00	-1.74%	154,667,740.00	5.31%	162,876,645.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(15,960,673.21)		(10,852,630.56)		(15,800,763.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		50,297,993.93		34,337,320.72		23,484,690.16
2. Ending Fund Balance (Sum lines C and D1)		34,337,320.72		23,484,690.16		7,683,926.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	275,000.00		275,000.00		275,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,556,127.00		456,127.00		456,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,915,371.00		6,631,265.00		6,919,175.00
2. Unassigned/Unappropriated	9790	25,590,822.93		16,122,298.16		33,624.95
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,337,320.93		23,484,690.16		7,683,926.95

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,915,371.00		6,631,265.00		6,919,175.00
c. Unassigned/Unappropriated	9790	25,590,822.93		16,122,298.16		33,624.95
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		32,506,193.93		22,753,563.16		6,952,799.95
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.						
B1d/B2d. 2012/13 Jobs saved/created with restricted Education Jobs funds continuing with unrestricted funding pending further layoff action. Note: Unrestricted/Restricted net to zero. 2012/13 \$900,000 certificated increase due to expiration of class size waiver. 2013/14 \$4.5M certificated and \$864K classified increase due to expiration of reduction of 4 non-teaching and 5 instructional workdays. B10. \$9,100,000 of ongoing budget reductions are needed to maintain a positive certification through 2013/14.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	6,028,677.00	3.60%	6,245,433.00	2.71%	6,414,937.00
2. Federal Revenues	8100-8299	17,724,371.00	-34.12%	11,676,016.00	0.00%	11,676,016.00
3. Other State Revenues	8300-8599	26,077,799.00	-0.03%	26,069,204.00	0.99%	26,327,811.00
4. Other Local Revenues	8600-8799	1,398,854.00	-26.81%	1,023,754.00	0.39%	1,027,786.00
5. Other Financing Sources	8900-8999	18,614,196.00	14.75%	21,360,031.00	4.48%	22,315,983.00
6. Total (Sum lines A1 thru A5)		69,843,897.00	-4.97%	66,374,438.00	2.09%	67,762,533.00
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				25,539,881.00		23,980,615.00
b. Step & Column Adjustment				577,395.00		541,411.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,136,661.00)		(322,560.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,539,881.00	-6.11%	23,980,615.00	0.91%	24,199,466.00
2. Classified Salaries						
a. Base Salaries				16,318,855.00		15,771,264.00
b. Step & Column Adjustment				318,741.00		307,697.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(866,332.00)		758,927.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,318,855.00	-3.36%	15,771,264.00	6.76%	16,837,888.00
3. Employee Benefits	3000-3999	13,338,563.00	-2.00%	13,071,221.00	5.18%	13,748,611.00
4. Books and Supplies	4000-4999	4,658,713.00	-67.71%	1,504,324.00	2.45%	1,541,253.00
5. Services and Other Operating Expenditures	5000-5999	9,160,969.00	-10.33%	8,214,937.00	-15.13%	6,971,765.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,843,263.00	3.03%	1,899,037.00	31.54%	2,498,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,287,265.00	-24.79%	968,119.00	2.44%	991,787.00
9. Other Financing Uses	7600-7699	964,921.00	0.00%	964,921.00	0.91%	973,715.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		73,112,430.00	-9.22%	66,374,438.00	2.09%	67,762,533.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,268,533.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,268,532.32		(0.68)		(0.68)
2. Ending Fund Balance (Sum lines C and D1)		(0.68)		(0.68)		(0.68)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.68)		(0.68)		(0.68)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(0.68)		(0.68)		(0.68)

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d/B2d, 2012/13 Jobs saved/created with restricted Education Jobs funds continuing with unrestricted funding pending further layoff action. Note: Restricted/Unrestricted net to zero. 2013/14 \$1.1M certificated and \$758K classified increase due to expiration of reduction of 4 non-teaching and 5 instructional workdays. Certificated is net with \$1.4M reductions required to match revenues.						

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	142,494,624.00	6,070,437.00	148,565,061.00	133,927,412.00	6,028,677.00	139,956,089.00	-5.8%
2) Federal Revenue		8100-8299	14,825.00	23,842,835.00	23,857,660.00	14,825.00	17,724,371.00	17,739,196.00	-25.6%
3) Other State Revenue		8300-8599	22,805,283.00	27,846,472.00	50,651,755.00	20,631,246.00	26,077,799.00	46,709,045.00	-7.8%
4) Other Local Revenue		8600-8799	5,503,195.00	2,285,329.00	7,788,524.00	5,479,976.00	1,398,854.00	6,878,830.00	-11.7%
5) TOTAL REVENUES			170,817,927.00	60,045,073.00	230,863,000.00	160,053,458.00	51,229,701.00	211,283,160.00	-8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,368,489.00	28,420,931.00	105,789,420.00	81,145,552.00	25,539,681.00	106,685,433.00	0.8%
2) Classified Salaries		2000-2999	14,822,140.00	17,612,261.00	32,434,401.00	16,778,573.00	16,318,655.00	33,097,428.00	2.0%
3) Employee Benefits		3000-3999	28,755,195.00	14,716,892.00	43,472,077.00	38,725,391.00	13,336,563.00	52,063,954.00	19.8%
4) Books and Supplies		4000-4999	759,269.00	7,187,809.00	7,947,078.00	5,666,682.00	4,658,713.00	10,325,385.00	29.9%
5) Services and Other Operating Expenditures		5000-5999	8,599,299.00	11,675,469.00	20,273,768.00	10,880,899.00	9,160,969.00	20,041,868.00	-1.1%
6) Capital Outlay		6000-6999	0.00	22,000.00	22,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,636,406.00	2,009,907.00	4,646,313.00	5,789,862.00	1,843,263.00	7,633,125.00	64.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,885,658.00)	1,573,404.00	(312,254.00)	(1,587,023.00)	1,287,265.00	(299,758.00)	-4.0%
9) TOTAL EXPENDITURES			131,054,130.00	83,218,673.00	214,272,803.00	157,399,936.00	72,147,509.00	229,547,445.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			39,763,797.00	(23,173,600.00)	16,590,197.00	2,653,523.00	(20,917,608.00)	(18,264,285.00)	-210.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	964,921.00	964,921.00	0.00	964,921.00	964,921.00	0.0%
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	(17,182,794.00)	17,182,794.00	0.00	(18,614,196.00)	18,614,196.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,182,794.00)	16,217,873.00	(964,921.00)	(18,614,196.00)	17,649,275.00	(964,921.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,581,003.00	(6,955,727.00)	15,625,276.00	(15,960,673.00)	(3,268,533.00)	(19,229,206.00)	-223.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,716,990.93	10,224,259.32	37,941,250.25	50,297,993.93	3,268,532.32	53,566,526.25	41.2%
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)			27,716,990.93	10,224,259.32	37,941,250.25	50,297,993.93	3,268,532.32	53,566,526.25	41.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,716,990.93	10,224,259.32	37,941,250.25	50,297,993.93	3,268,532.32	53,566,526.25	41.2%
2) Ending Balance, June 30 (E + F1e)			50,297,993.93	3,268,532.32	53,566,526.25	34,337,320.93	(0.68)	34,337,320.25	-35.9%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00				
Stores		9712	44,709.86	0.00	44,709.86				
Prepaid Expenditures		9713	1,428,639.34	0.00	1,428,639.34				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,457,132.00	0.00	6,457,132.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	3,956,929.00	3,268,532.32	7,225,461.32				
El Rancho Beginning Balance	0000	9780	2,313,652.00		2,313,652.00				
School Site/Department Donations	0000	9780	880,184.00		880,184.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
Instructional Materials	0000	9780	363,058.00		363,058.00				
ARRA Special Ed Freed Up Funds	0000	9780	343,908.00		343,908.00				
Medi-Cal Billing Option	5640	9780		632,631.00	632,631.00				
English Language Acquisition	6286	9780		142,328.00	142,328.00				
EIA	7081	9780		1,171,753.32	1,171,753.32				
QEIA	7400	9780		1,321,820.00	1,321,820.00				
c) Undesignated Amount		9790	38,285,583.73	0.00	38,285,583.73				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				125,000.00	0.00	125,000.00	
Stores		9712				150,000.00	0.00	150,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				1,556,127.00	0.00	1,556,127.00	
El Rancho Beginning Balance	0000	9780				1,500,000.00		1,500,000.00	
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				6,915,371.00	0.00	6,915,371.00	
Unassigned/Unappropriated Amount		9790				25,590,822.93	(0.68)	25,590,822.25	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	70,873,814.04	(8,502,855.13)	62,370,958.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	25,000.00	0.00	25,000.00				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	2,685,936.84	0.00	2,685,936.84				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	481,997.09	507,052.98	989,050.07				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	44,709.86	0.00	44,709.86				
7) Prepaid Expenditures		9330	1,428,639.34	0.00	1,428,639.34				
8) Other Current Assets		9340	8,000,960.14	0.00	8,000,960.14				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			83,666,057.31	(7,995,802.15)	75,670,255.16				
H. LIABILITIES									
1) Accounts Payable		9500	2,422,280.12	79,550.19	2,501,830.31				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	22,665.26	57.46	22,722.72				
4) Current Loans		9640	10,000,000.00	0.00	10,000,000.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			12,444,945.38	79,607.65	12,524,553.03				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			71,221,111.93	(8,075,409.80)	63,145,702.13				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	35,169,267.00	0.00	35,169,267.00	26,726,785.00	0.00	26,726,785.00	-24.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,565,109.00	0.00	1,565,109.00	1,507,719.00	0.00	1,507,719.00	-3.7%
State Aid - Prior Years		8019	(457,907.00)	0.00	(457,907.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	956,045.00	0.00	956,045.00	956,045.00	0.00	956,045.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	91,609,006.00	0.00	91,609,006.00	105,320,837.00	0.00	105,320,837.00	15.0%
Unsecured Roll Taxes		8042	4,328,734.00	0.00	4,328,734.00	4,328,734.00	0.00	4,328,734.00	0.0%
Prior Years' Taxes		8043	3,504,759.00	0.00	3,504,759.00	3,504,759.00	0.00	3,504,759.00	0.0%
Supplemental Taxes		8044	1,364,653.00	0.00	1,364,653.00	1,364,653.00	0.00	1,364,653.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(563,261.00)	0.00	(563,261.00)	(563,261.00)	0.00	(563,261.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	13,711,831.00	0.00	13,711,831.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	186,810.00	0.00	186,810.00	186,810.00	0.00	186,810.00	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			151,375,066.00	0.00	151,375,066.00	143,333,081.00	0.00	143,333,081.00	-5.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,070,437.00)		(6,070,437.00)	(6,028,677.00)		(6,028,677.00)	-0.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		316,343.00	316,343.00		315,221.00	315,221.00	-0.4%
Special Education ADA Transfer	6500	8091		5,754,094.00	5,754,094.00		5,713,456.00	5,713,456.00	-0.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	474,714.00	0.00	474,714.00	371,856.00	0.00	371,856.00	-21.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,284,719.00)	0.00	(3,284,719.00)	(3,748,848.00)	0.00	(3,748,848.00)	14.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			142,494,624.00	6,070,437.00	148,565,061.00	133,927,412.00	6,028,677.00	139,956,089.00	-5.8%
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	7,295,652.00	7,295,652.00	0.00	5,087,700.00	5,087,700.00	-30.3%
Special Education Discretionary Grants		8182	0.00	684,298.00	684,298.00	0.00	480,967.00	480,967.00	-29.7%
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		13,700,541.00	13,700,541.00		11,123,218.00	11,123,218.00	-18.6%
Vocational and Applied Technology Education	3500-3699	8290		249,740.00	249,740.00		188,794.00	188,794.00	-24.4%
Safe and Drug Free Schools	3700-3799	8290		64,912.00	64,912.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	14,825.00	1,847,692.00	1,862,517.00	14,825.00	843,692.00	858,517.00	-53.9%
TOTAL, FEDERAL REVENUE			14,825.00	23,842,835.00	23,857,660.00	14,825.00	17,724,371.00	17,739,196.00	-25.6%

			2010-11 Estimated Actuals			2011-12 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		195,777.00	195,777.00		195,777.00	195,777.00	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		17,826,539.00	17,826,539.00		16,112,755.00	16,112,755.00	-9.6%
Prior Years	6500	8319		16.00	16.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,586,308.00	1,586,308.00		1,586,308.00	1,586,308.00	0.0%
Economic Impact Aid	7090-7091	8311		3,878,073.00	3,878,073.00		3,878,073.00	3,878,073.00	0.0%
Spec. Ed. Transportation	7240	8311		556,180.00	556,180.00		556,180.00	556,180.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,269,312.00	0.00	5,269,312.00	4,615,796.00	0.00	4,615,796.00	-12.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,154,713.00	0.00	1,154,713.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,293,776.00	512,366.00	3,806,142.00	3,256,185.00	513,363.00	3,769,548.00	-1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		18,028.00	18,028.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,764,000.00	1,764,000.00		1,752,027.00	1,752,027.00	-0.7%
All Other State Revenue	All Other	8590	13,087,482.00	1,509,185.00	14,596,667.00	12,759,265.00	1,483,316.00	14,242,581.00	-2.4%
TOTAL OTHER STATE REVENUE			22,805,283.00	27,846,472.00	50,651,755.00	20,631,246.00	26,077,799.00	46,709,045.00	-7.8%

			2010-11 Estimated Actuals			2011-12 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									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	1,462,923.00	0.00	1,462,923.00	1,450,000.00	0.00	1,450,000.00	-0.9%
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	399,500.00	0.00	399,500.00	416,061.00	0.00	416,061.00	4.1%
Interest		8660	386,700.00	0.00	386,700.00	384,970.00	0.00	384,970.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,394.00)	0.00	(42,394.00)	0.00	0.00	0.00	-100.0%
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	282,000.00	282,000.00	0.00	282,000.00	282,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	2,374,108.00	1,665,361.00	4,039,469.00	2,374,108.00	885,143.00	3,259,251.00	-19.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	340,947.00	0.00	340,947.00	337,902.00	0.00	337,902.00	-0.9%
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	189,503.00	166,372.00	355,875.00	89,582.00	100,411.00	189,993.00	-46.8%
Tuition		8710	391,908.00	0.00	391,908.00	427,353.00	0.00	427,353.00	9.0%
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		171,596.00	171,596.00		131,300.00	131,300.00	-23.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			5,503,195.00	2,285,329.00	7,788,524.00	5,479,976.00	1,368,854.00	6,878,830.00	-11.7%
TOTAL REVENUES			170,817,927.00	60,045,073.00	230,863,000.00	160,053,459.00	51,229,701.00	211,283,160.00	-8.5%

			2010-11 Estimated Actuals			2011-12 Budget			
			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	65,780,692.00	23,352,911.00	89,133,603.00	68,849,733.00	21,628,068.00	90,477,801.00	1.5%
Certificated Pupil Support Salaries		1200	4,025,668.00	1,131,344.00	5,157,012.00	4,478,733.00	997,389.00	5,476,132.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,410,048.00	1,413,295.00	8,823,343.00	7,450,135.00	911,154.00	8,361,289.00	-5.2%
Other Certificated Salaries		1900	152,081.00	2,523,381.00	2,675,462.00	366,951.00	2,003,260.00	2,370,211.00	-11.4%
TOTAL, CERTIFICATED SALARIES			77,368,489.00	28,420,931.00	105,789,420.00	81,145,552.00	25,539,881.00	106,685,433.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	510,991.00	7,530,661.00	8,141,652.00	481,000.00	7,551,359.00	8,032,359.00	-1.3%
Classified Support Salaries		2200	5,971,847.00	6,200,628.00	12,172,475.00	6,724,331.00	5,977,550.00	12,701,881.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,528,374.00	1,200,800.00	2,729,174.00	1,998,076.00	954,568.00	2,952,644.00	8.2%
Clerical, Technical and Office Salaries		2400	6,545,384.00	2,574,156.00	9,119,540.00	7,259,789.00	1,824,161.00	9,083,950.00	-0.4%
Other Classified Salaries		2900	265,544.00	6,216.00	271,760.00	315,377.00	11,217.00	326,594.00	20.2%
TOTAL, CLASSIFIED SALARIES			14,822,140.00	17,612,261.00	32,434,401.00	16,778,573.00	16,318,855.00	33,097,428.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,379,404.00	2,582,044.00	8,961,448.00	6,722,153.00	2,097,416.00	8,819,569.00	-1.6%
PERS		3201-3202	2,242,675.00	2,088,598.00	4,331,273.00	2,567,997.00	1,979,848.00	4,547,845.00	5.0%
OASDI/Medicare/Alternative		3301-3302	2,260,815.00	1,570,314.00	3,831,129.00	2,460,212.00	1,421,668.00	3,881,880.00	1.3%
Health and Welfare Benefits		3401-3402	10,529,502.00	5,995,704.00	16,525,206.00	11,214,124.00	5,396,271.00	16,610,395.00	0.5%
Unemployment Insurance		3501-3502	677,200.00	345,161.00	1,022,361.00	1,327,712.00	601,525.00	1,929,237.00	88.7%
Workers' Compensation		3601-3602	1,385,706.00	703,844.00	2,089,550.00	1,442,571.00	616,891.00	2,059,462.00	-1.4%
OPEB, Allocated		3701-3702	2,893,527.00	1,202,288.00	4,095,815.00	10,653,400.00	1,050,889.00	11,704,289.00	185.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	155,389.00	228,939.00	384,328.00	111,485.00	174,055.00	285,540.00	-25.7%
Other Employee Benefits		3901-3902	2,230,965.00	0.00	2,230,965.00	2,225,737.00	0.00	2,225,737.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			28,755,185.00	14,716,892.00	43,472,077.00	38,725,391.00	13,338,563.00	52,063,954.00	19.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	538,748.00	90,976.00	629,724.00	647,512.00	44,923.00	692,435.00	10.0%
Books and Other Reference Materials		4200	432.00	165,392.00	165,824.00	10,952.00	13,038.00	23,990.00	-85.5%
Materials and Supplies		4300	103,357.00	5,687,334.00	5,790,691.00	4,837,207.00	4,235,718.00	9,072,925.00	56.7%
Noncapitalized Equipment		4400	116,732.00	1,244,107.00	1,360,839.00	171,011.00	365,034.00	536,045.00	-60.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			759,269.00	7,187,809.00	7,947,078.00	5,666,692.00	4,658,713.00	10,325,395.00	29.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	6,557,319.00	6,557,319.00	0.00	5,254,285.00	5,254,285.00	-19.9%
Travel and Conferences		5200	102,768.00	624,239.00	727,007.00	107,516.00	225,340.00	332,856.00	-54.2%
Dues and Memberships		5300	75,741.00	4,470.00	80,211.00	96,725.00	4,000.00	100,725.00	25.8%
Insurance		5400 - 5450	990,500.00	71,180.00	1,061,680.00	995,000.00	76,180.00	1,071,180.00	0.9%
Operations and Housekeeping Services		5500	4,145,412.00	8,786.00	4,154,198.00	4,318,521.00	7,910.00	4,326,431.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,257,170.00	1,293,957.00	2,551,127.00	1,988,062.00	1,009,294.00	2,997,356.00	17.5%
Transfers of Direct Costs		5710	893,154.00	(893,154.00)	0.00	900,000.00	(900,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	675,975.00	3,949,134.00	4,625,109.00	2,032,321.00	3,442,240.00	5,474,561.00	18.4%
Communications		5900	457,579.00	59,538.00	517,117.00	442,754.00	41,720.00	484,474.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,598,299.00	11,675,469.00	20,273,768.00	10,860,899.00	9,160,969.00	20,041,868.00	-1.1%

			2010-11 Estimated Actuals			2011-12 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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	22,000.00	22,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	22,000.00	22,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	350,000.00	350,000.00	0.00	300,000.00	300,000.00	-14.3%
Payments to County Offices		7142	0.00	1,105,015.00	1,105,015.00	0.00	1,100,000.00	1,100,000.00	-0.5%
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		121,108.00	121,108.00		0.00	0.00	-100.0%
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		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	759.00	0.00	759.00	761.00	121,108.00	121,869.00	15956.5%
Debt Service									
Debt Service - Interest		7436	1,212,342.00	46,418.00	1,258,760.00	4,245,584.00	31,169.00	4,276,753.00	239.8%
Other Debt Service - Principal		7439	1,423,305.00	379,366.00	1,802,671.00	1,543,517.00	282,986.00	1,826,503.00	1.3%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			2,636,406.00	2,009,907.00	4,646,313.00	5,789,862.00	1,843,263.00	7,633,125.00	64.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,573,404.00)	1,573,404.00	0.00	(1,287,265.00)	1,287,265.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(312,254.00)	0.00	(312,254.00)	(299,758.00)	0.00	(299,758.00)	-4.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,885,658.00)	1,573,404.00	(312,254.00)	(1,587,023.00)	1,287,265.00	(299,758.00)	-4.0%
TOTAL EXPENDITURES			131,054,130.00	83,218,673.00	214,272,803.00	157,399,936.00	72,147,509.00	229,547,445.00	7.1%

			2010-11 Estimated Actuals			2011-12 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
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	964,921.00	964,921.00	0.00	964,921.00	964,921.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	964,921.00	964,921.00	0.00	964,921.00	964,921.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,182,794.00)	17,182,794.00	0.00	(18,614,196.00)	18,614,196.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,182,794.00)	17,182,794.00	0.00	(18,614,196.00)	18,614,196.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(17,182,794.00)	16,217,873.00	(964,921.00)	(18,614,196.00)	17,649,275.00	(964,921.00)	0.0%

III. Other Funds

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:	\$ 2,813,000.00
Less: Amount of total liabilities reserved in budget:	\$ 2,813,000.00
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: _____

For additional information on this certification, please contact:

Name: Joe Sorrera

Title: Executive Director-Business Services

Telephone: (714) 628-4479

E-mail: joes@orangeusd.org

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	295.00	500.00	69.5%
5) TOTAL REVENUES			295.00	500.00	69.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,485.00	11,500.00	21.2%
2) Classified Salaries		2000-2999	3,825.00	5,000.00	30.7%
3) Employee Benefits		3000-3999	1,911.00	2,713.00	42.0%
4) Books and Supplies		4000-4999	268.00	2,350.00	776.9%
5) Services and Other Operating Expenditures		5000-5999	1,327.00	50.00	-96.2%
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	377.00	460.00	22.0%
9) TOTAL EXPENDITURES			17,193.00	22,073.00	28.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,898.00)	(21,573.00)	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,898.00)	(21,573.00)	27.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,167.56	40,269.56	-29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,167.56	40,269.56	-29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,167.56	40,269.56	-29.6%
2) Ending Balance, June 30 (E + F1e)			40,269.56	18,696.56	-53.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	40,269.56		
Adult Education	0000	9780	40,269.56		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		18,696.56	
Adult Education	0000	9780		18,696.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,196.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			43,196.87		
H. LIABILITIES					
1) Accounts Payable		9500	14.44		
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			14.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			43,182.43		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	295.00	500.00	69.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			295.00	500.00	69.5%
TOTAL, REVENUES			295.00	500.00	69.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,985.00	10,000.00	25.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	1,500.00	1,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,485.00	11,500.00	21.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	3,825.00	5,000.00	30.7%
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			3,825.00	5,000.00	30.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	587.00	1,280.00	118.1%
PERS		3201-3202	168.00	179.00	6.5%
OASDI/Medicare/Alternative		3301-3302	271.00	303.00	11.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	151.00	270.00	78.8%
Workers' Compensation		3601-3602	317.00	246.00	-22.4%
OPEB, Allocated		3701-3702	395.00	414.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	22.00	21.00	-4.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,911.00	2,713.00	42.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	118.00	500.00	323.7%
Materials and Supplies		4300	150.00	1,850.00	1133.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			268.00	2,350.00	776.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	1,277.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50.00	50.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,327.00	50.00	-96.2%
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	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	377.00	460.00	22.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377.00	460.00	22.0%
TOTAL EXPENDITURES			17,193.00	22,073.00	28.4%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	881,532.00	659,500.00	-25.2%
4) Other Local Revenue		8600-8799	4,515,500.00	4,561,800.00	1.0%
5) TOTAL, REVENUES			5,397,032.00	5,221,300.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	376,891.00	379,574.00	0.7%
2) Classified Salaries		2000-2999	3,056,222.00	3,370,112.00	10.3%
3) Employee Benefits		3000-3999	1,490,563.00	1,561,364.00	4.7%
4) Books and Supplies		4000-4999	165,953.00	209,596.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	162,085.00	245,045.00	51.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,610.00	27,610.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	117,029.00	122,837.00	5.0%
9) TOTAL, EXPENDITURES			5,396,353.00	5,916,138.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			679.00	(694,838.00)	-102432.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			679.00	(694,838.00)	-102432.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	733,386.12	734,065.12	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,386.12	734,065.12	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,386.12	734,065.12	0.1%
2) Ending Balance, June 30 (E + F1e)			734,065.12	39,227.12	-94.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	734,064.99		
Technology Lease	9010	9780	39,973.00		
Child Development	9010	9780	694,091.99		
c) Undesignated Amount		9790	0.13		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		39,227.12	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,061,035.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,487.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,696.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,085,218.74		
H. LIABILITIES					
1) Accounts Payable		9500	111.80		
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			111.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,085,106.94		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	872,746.00	654,500.00	-25.0%
All Other State Revenue	All Other	8590	8,786.00	5,000.00	-43.1%
TOTAL OTHER STATE REVENUE			881,532.00	659,500.00	-25.2%
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	4,544.00	4,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(544.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,511,500.00	4,557,800.00	1.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			4,515,500.00	4,561,800.00	1.0%
TOTAL REVENUES			5,397,032.00	5,221,300.00	-3.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	375,276.00	377,074.00	0.5%
Certificated Pupil Support Salaries		1200	1,615.00	2,500.00	54.8%
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			376,891.00	379,574.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,403,023.00	2,729,240.00	13.6%
Classified Support Salaries		2200	19,255.00	19,130.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	351,952.00	345,208.00	-1.9%
Clerical, Technical and Office Salaries		2400	281,992.00	276,534.00	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,056,222.00	3,370,112.00	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	413.00	207.00	-49.9%
PERS		3201-3202	489,782.00	524,916.00	7.2%
OASDI/Medicare/Alternative		3301-3302	262,688.00	265,581.00	1.1%
Health and Welfare Benefits		3401-3402	478,835.00	491,755.00	2.7%
Unemployment Insurance		3501-3502	27,795.00	54,566.00	96.3%
Workers' Compensation		3601-3602	56,745.00	55,635.00	-2.0%
OPEB, Allocated		3701-3702	96,899.00	94,617.00	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	77,406.00	74,087.00	-4.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,490,563.00	1,561,364.00	4.7%
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	140,133.00	209,596.00	49.6%
Noncapitalized Equipment		4400	25,820.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,953.00	209,596.00	26.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,322.00	10,500.00	1.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,045.00	64,045.00	113.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,886.00	161,300.00	44.2%
Communications		5900	9,832.00	9,200.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,085.00	245,045.00	51.2%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,020.00	2,020.00	0.0%
Other Debt Service - Principal		7439	25,590.00	25,590.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,610.00	27,610.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	117,029.00	122,837.00	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,029.00	122,837.00	5.0%
TOTAL, EXPENDITURES			5,396,353.00	5,916,138.00	9.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,786,809.00	5,528,130.00	-4.5%
3) Other State Revenue		8300-8599	445,600.00	450,100.00	1.0%
4) Other Local Revenue		8600-8799	2,748,800.00	2,557,300.00	-7.0%
5) TOTAL, REVENUES			8,981,209.00	8,535,530.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,628,366.00	2,536,759.00	-3.5%
3) Employee Benefits		3000-3999	1,096,701.00	1,060,067.00	-3.3%
4) Books and Supplies		4000-4999	4,656,259.00	4,132,500.00	-11.2%
5) Services and Other Operating Expenditures		5000-5999	356,204.00	555,200.00	55.9%
6) Capital Outlay		6000-6999	234,500.00	60,000.00	-74.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,543.00	14,543.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	194,848.00	176,461.00	-9.4%
9) TOTAL, EXPENDITURES			9,181,421.00	8,535,530.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,212.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,212.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	871,576.51	671,364.51	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			871,576.51	671,364.51	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			871,576.51	671,364.51	-23.0%
2) Ending Balance, June 30 (E + F1e)			671,364.51	671,364.51	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	10,000.00		
Stores		9712	154,476.93		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	506,887.58		
Child Nutrition	5310	9780	506,887.58		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		671,364.51	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,363,668.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	704.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	154,476.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,528,849.07		
H. LIABILITIES					
1) Accounts Payable		9500	148,463.87		
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			148,463.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,380,385.20		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,786,809.00	5,528,130.00	-4.5%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,786,809.00	5,528,130.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	445,600.00	450,100.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			445,600.00	450,100.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,702,800.00	2,488,700.00	-7.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	8,600.00	-14.0%
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	36,000.00	60,000.00	66.7%
TOTAL, OTHER LOCAL REVENUE			2,748,800.00	2,557,300.00	-7.0%
TOTAL REVENUES			8,981,209.00	8,535,530.00	-5.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,695,300.00	1,630,787.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	685,268.00	664,896.00	-3.0%
Clerical, Technical and Office Salaries		2400	247,798.00	241,076.00	-2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,628,366.00	2,536,759.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	282,378.00	295,004.00	4.5%
OASDI/Medicare/Alternative		3301-3302	177,414.00	169,755.00	-4.3%
Health and Welfare Benefits		3401-3402	513,001.00	453,596.00	-11.6%
Unemployment Insurance		3501-3502	18,935.00	40,860.00	115.8%
Workers' Compensation		3601-3602	38,648.00	37,302.00	-3.5%
OPEB, Allocated		3701-3702	66,325.00	63,550.00	-4.2%
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			1,096,701.00	1,060,067.00	-3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	132,900.00	91,500.00	-31.2%
Noncapitalized Equipment		4400	129,500.00	90,000.00	-30.5%
Food		4700	4,393,859.00	3,951,000.00	-10.1%
TOTAL, BOOKS AND SUPPLIES			4,656,259.00	4,132,500.00	-11.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	8,000.00	-20.0%
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	251,800.00	467,700.00	85.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,104.00	65,000.00	-15.7%
Communications		5900	17,300.00	14,500.00	-16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			356,204.00	555,200.00	55.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	234,500.00	60,000.00	-74.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			234,500.00	60,000.00	-74.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,154.00	589.00	-49.0%
Other Debt Service - Principal		7439	13,389.00	13,954.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,543.00	14,543.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	194,848.00	176,461.00	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,848.00	176,461.00	-9.4%
TOTAL EXPENDITURES			9,181,421.00	8,535,530.00	-7.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,185.00	62,000.00	223.2%
5) TOTAL REVENUES			19,185.00	62,000.00	223.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	396,577.00	700,000.00	76.5%
5) Services and Other Operating Expenditures		5000-5999	452,654.00	103,500.00	-77.1%
6) Capital Outlay		6000-6999	390,486.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,239,717.00	803,500.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,220,532.00)	(741,500.00)	-39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	964,921.00	964,921.00	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			964,921.00	964,921.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,611.00)	223,421.00	-187.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,477,134.80	3,221,523.80	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,477,134.80	3,221,523.80	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,477,134.80	3,221,523.80	-7.4%
2) Ending Balance, June 30 (E + F1e)			3,221,523.80	3,444,944.80	6.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,221,523.80		
Deferred Maintenance	0000	9780	3,221,523.80		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		3,444,944.80	
Deferred Maintenance	0000	9780		3,444,944.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,665,911.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,665,911.19		
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)			2,665,911.19		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,210.00	22,000.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,025.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	40,000.00	New
TOTAL, OTHER LOCAL REVENUE			19,185.00	62,000.00	223.2%
TOTAL, REVENUES			19,185.00	62,000.00	223.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	396,577.00	700,000.00	76.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			396,577.00	700,000.00	76.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	444,100.00	100,000.00	-77.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,554.00	3,500.00	-59.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			452,654.00	103,500.00	-77.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	390,486.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			390,486.00	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%
TOTAL EXPENDITURES			1,239,717.00	803,500.00	-35.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	964,921.00	964,921.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			964,921.00	964,921.00	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)					
			964,921.00	964,921.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	473,358.00	429,000.00	-9.4%
5) TOTAL REVENUES			473,358.00	429,000.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	390,272.00	410,656.00	5.2%
3) Employee Benefits		3000-3999	146,626.00	154,117.00	5.1%
4) Books and Supplies		4000-4999	10,285.00	13,600.00	32.2%
5) Services and Other Operating Expenditures		5000-5999	58,788.00	174,950.00	197.6%
6) Capital Outlay		6000-6999	127,311.00	100,000.00	-21.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			733,282.00	853,323.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(259,924.00)	(424,323.00)	63.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(259,924.00)	(424,323.00)	63.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,035,545.05	3,775,621.05	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,035,545.05	3,775,621.05	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,035,545.05	3,775,621.05	-6.4%
2) Ending Balance, June 30 (E + F1e)			3,775,621.05	3,351,298.05	-11.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,775,621.05		
Capital Facilities	0000	9780	3,775,621.05		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		3,351,298.05	
Capital Facilities	0000	9780		3,351,298.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,850,258.09		
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	3,153.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,853,412.01		
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)			3,853,412.01		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	28,860.00	29,000.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,502.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	450,000.00	400,000.00	-11.1%
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			473,358.00	429,000.00	-9.4%
TOTAL, REVENUES			473,358.00	429,000.00	-9.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	327,562.00	344,981.00	5.3%
Clerical, Technical and Office Salaries		2400	62,710.00	65,675.00	4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			390,272.00	410,656.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,787.00	43,544.00	4.2%
OASDI/Medicare/Alternative		3301-3302	28,932.00	30,813.00	6.5%
Health and Welfare Benefits		3401-3402	48,560.00	48,880.00	0.7%
Unemployment Insurance		3501-3502	2,811.00	5,328.00	89.5%
Workers' Compensation		3601-3602	5,738.00	5,979.00	4.2%
OPEB, Allocated		3701-3702	9,770.00	10,167.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,028.00	9,406.00	4.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			148,626.00	154,117.00	5.1%
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	10,285.00	12,600.00	22.5%
Noncapitalized Equipment		4400	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			10,285.00	13,600.00	32.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	2,000.00	300.0%
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	11,400.00	12,900.00	13.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,146.00	153,800.00	264.9%
Communications		5900	4,742.00	6,250.00	31.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,788.00	174,950.00	197.6%
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	127,311.00	100,000.00	-21.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			127,311.00	100,000.00	-21.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			733,282.00	853,323.00	16.4%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,162,340.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	24,136.00	16,000.00	-33.7%
5) TOTAL REVENUES			12,186,476.00	16,000.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,833.00	2,300.00	-40.0%
6) Capital Outlay		6000-6999	4,542,277.00	13,700.00	-99.7%
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			4,546,110.00	16,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,640,366.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,993,608.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,211,225.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,217,617.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,577,251.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,577,251.21	0.21	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,577,251.21	0.21	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,577,251.21	0.21	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.21	0.21	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.21		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.61	
School Facilities	0000	9780		0.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.40)	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,581,695.94		
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			3,581,695.94		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,581,695.94		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,162,340.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,162,340.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,456.00	16,000.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,320.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,136.00	16,000.00	-33.7%
TOTAL, REVENUES			12,186,476.00	16,000.00	-99.9%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	3,833.00	2,300.00	-40.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,833.00	2,300.00	-40.0%
CAPITAL OUTLAY					
Land		6100	204,331.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,337,946.00	13,700.00	-99.7%
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			4,542,277.00	13,700.00	-99.7%
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			4,546,110.00	16,000.00	-99.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	9,993,608.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,993,608.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,211,225.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,211,225.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,217,617.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,687,815.00	150,000.00	-91.1%
5) TOTAL REVENUES			1,687,815.00	150,000.00	-91.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,373.00	22,890.00	-13.2%
3) Employee Benefits		3000-3999	13,945.00	13,773.00	-1.2%
4) Books and Supplies		4000-4999	211,402.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	186,334.00	44,980.00	-75.9%
6) Capital Outlay		6000-6999	20,158,625.00	3,840,000.00	-81.0%
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			20,596,679.00	3,921,643.00	-81.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,908,864.00)	(3,771,643.00)	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,442,098.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,993,608.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,448,490.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,460,374.00)	(3,771,643.00)	-67.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,367,010.42	8,906,636.42	-56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,367,010.42	8,906,636.42	-56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,367,010.42	8,906,636.42	-56.3%
2) Ending Balance, June 30 (E + F1e)			8,906,636.42	5,134,993.42	-42.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	8,906,636.42		
Kelly Field Refurbishment	0000	9780	800,000.00		
Yorba Grounds	0000	9780	61,680.00		
Special Reserve - Capital Projects	0000	9780	8,044,956.42		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,134,993.42	
Special Reserve -Capital Projects	0000	9780		5,134,993.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,415,936.79		
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	1.00		
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			25,415,937.79		
H. LIABILITIES					
1) Accounts Payable		9500	1,205,262.06		
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			1,205,262.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			24,210,675.73		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,545,616.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,801.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,687,815.00	150,000.00	-91.1%
TOTAL, REVENUES			1,687,815.00	150,000.00	-91.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	534.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,839.00	22,890.00	-11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,373.00	22,890.00	-13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,016.00	4,053.00	0.9%
OASDI/Medicare/Alternative		3301-3302	2,018.00	1,751.00	-13.2%
Health and Welfare Benefits		3401-3402	6,016.00	6,217.00	3.3%
Unemployment Insurance		3501-3502	190.00	315.00	65.8%
Workers' Compensation		3601-3602	388.00	336.00	-13.4%
OPEB, Allocated		3701-3702	659.00	572.00	-13.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	658.00	529.00	-19.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,945.00	13,773.00	-1.2%
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	211,402.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			211,402.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	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	21,680.00	New
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	184,620.00	23,000.00	-87.5%
Communications		5900	1,414.00	0.00	-100.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			186,334.00	44,980.00	-75.9%
CAPITAL OUTLAY					
Land		6100	0.00	800,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,158,625.00	3,040,000.00	-84.9%
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			20,158,625.00	3,840,000.00	-81.0%
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			20,596,679.00	3,921,643.00	-81.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,442,098.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,442,098.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	9,993,608.00	0.00	-100.0%
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			9,993,608.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			7,448,490.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,819,343.00	2,840,635.00	0.8%
5) TOTAL, REVENUES			2,819,343.00	2,840,635.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,919.00	55,830.00	-80.5%
6) Capital Outlay		6000-6999	4,654,693.00	21,320.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,941,612.00	77,150.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,122,269.00)	2,763,485.00	-230.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,769,127.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,381,332.00	2,393,050.00	0.5%
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			387,795.00	(2,393,050.00)	-717.1%

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,734,474.00)	370,435.00	-121.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,196,513.53	6,462,039.53	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,196,513.53	6,462,039.53	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,196,513.53	6,462,039.53	-21.2%
2) Ending Balance, June 30 (E + F1e)			6,462,039.53	6,832,474.53	5.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	6,462,039.53		
Tremont CFD Construction	9010	9780	308,581.00		
Del Rio CFD Construction	9010	9780	4,584,187.00		
Bond Repayment	9010	9780	1,569,271.53		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,832,474.53	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,203,592.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	7,968,293.70		
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			11,171,886.40		
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)			11,171,886.40		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	2,755,906.00	2,756,234.00	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	63,437.00	84,401.00	33.0%
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			2,819,343.00	2,840,635.00	0.8%
TOTAL, REVENUES			2,819,343.00	2,840,635.00	0.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	286,919.00	55,830.00	-80.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			286,919.00	55,830.00	-80.5%
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	4,654,693.00	21,320.00	-99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,654,693.00	21,320.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			4,941,612.00	77,150.00	-98.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,769,127.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,769,127.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,381,332.00	2,393,050.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,381,332.00	2,393,050.00	0.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			387,795.00	(2,393,050.00)	-717.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	2,381,332.00	2,393,050.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,381,332.00	2,393,050.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,381,332.00)	(2,393,050.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,381,332.00	2,393,050.00	0.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,381,332.00	2,393,050.00	0.5%

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	981,332.00	908,050.00	-7.5%
Other Debt Service - Principal		7439	1,400,000.00	1,485,000.00	6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,381,332.00	2,393,050.00	0.5%
TOTAL EXPENDITURES			2,381,332.00	2,393,050.00	-0.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,381,332.00	2,393,050.00	0.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,381,332.00	2,393,050.00	0.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			2,381,332.00	2,393,050.00	0.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,349,817.00	3,385,000.00	1.1%
5) TOTAL, REVENUES			3,349,817.00	3,385,000.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,730,820.00	3,858,245.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,730,820.00	3,858,245.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(381,003.00)	(473,245.00)	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(381,003.00)	(473,245.00)	24.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,169,771.86	10,788,768.86	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,169,771.86	10,788,768.86	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,169,771.86	10,788,768.86	-3.4%
2) Ending Balance, June 30 (E + F1e)			10,788,768.86	10,315,523.86	-4.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	10,788,768.86		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		10,315,523.86	
Certificate of Participation Debt Service	0000	9780		10,315,523.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,006,136.87		
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			11,006,136.87		
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)			11,006,136.87		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	76,000.00	76,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,515.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,280,332.00	3,309,000.00	0.9%
TOTAL, OTHER LOCAL REVENUE			3,349,817.00	3,385,000.00	1.1%
TOTAL, REVENUES			3,349,817.00	3,385,000.00	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,814,822.00	2,792,247.00	-0.8%
Other Debt Service - Principal		7439	915,998.00	1,065,998.00	16.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,730,820.00	3,858,245.00	3.4%
TOTAL, EXPENDITURES			3,730,820.00	3,858,245.00	3.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,325,659.00	2,350,000.00	1.0%
5) TOTAL REVENUES			2,325,659.00	2,350,000.00	1.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	126,573.00	75,888.00	-40.0%
3) Employee Benefits		3000-3999	50,781.00	33,355.00	-34.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,530,243.00	1,655,000.00	8.2%
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			1,707,597.00	1,764,241.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			618,062.00	585,759.00	-5.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			618,062.00	585,759.00	-5.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	6,573,366.04	7,191,428.04	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,573,366.04	7,191,428.04	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,573,366.04	7,191,428.04	9.4%
2) Ending Net Assets, June 30 (E + F1e)			7,191,428.04	7,777,187.04	8.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	7,191,428.04		
Workers' Compensation	0000	9780	7,191,428.04		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		7,777,187.04	
c) Unrestricted Net Assets		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,986,878.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,051.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	872.69		
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			8,090,802.77		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	1,379,943.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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			1,379,943.98		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			6,710,858.79		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49,708.00	50,000.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,295.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,286,246.00	2,300,000.00	0.6%
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			2,325,659.00	2,350,000.00	1.0%
TOTAL, REVENUES			2,325,659.00	2,350,000.00	1.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,942.00	24,259.00	-67.6%
Clerical, Technical and Office Salaries		2400	51,631.00	51,627.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			126,573.00	75,886.00	-40.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,764.00	13,263.00	-29.3%
OASDI/Medicare/Alternative		3301-3302	9,917.00	5,807.00	-41.4%
Health and Welfare Benefits		3401-3402	12,485.00	7,125.00	-42.9%
Unemployment Insurance		3501-3502	1,019.00	1,873.00	83.8%
Workers' Compensation		3601-3602	2,080.00	1,116.00	-46.3%
OPEB, Allocated		3701-3702	3,244.00	1,898.00	-41.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,272.00	2,273.00	-30.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,781.00	33,355.00	-34.3%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	705,445.00	800,000.00	13.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	824,798.00	855,000.00	3.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,530,243.00	1,655,000.00	8.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,707,597.00	1,764,241.00	3.3%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,164,684.00	3,665,000.00	-67.2%
5) TOTAL REVENUES			11,164,684.00	3,665,000.00	-67.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,460,033.00	364,488.00	-95.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			8,460,033.00	364,488.00	-95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,704,651.00	3,300,512.00	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,704,651.00	3,300,512.00	22.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	102,390,417.47	105,095,068.47	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,390,417.47	105,095,068.47	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			102,390,417.47	105,095,068.47	2.6%
2) Ending Net Assets, June 30 (E + F1e)			105,095,068.47	108,395,580.47	3.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	105,095,068.47		
Santiago RMCO Payments	0000	9780	65,160.00		
Santiago RMCO Already Retired	0000	9780	44,652.00		
Santiago Retiree Waivers	0000	9780	18,825.00		
Santiago Retiree Benefits	0000	9780	128,969.23		
RMCO Leadership Already Retired	0000	9780	35,700.00		
RMCO #2 Already Retired	0000	9780	37,282.40		
RMCO #1 Retiree Payments	0000	9780	335,620.00		
RMCO #1 Already Retired	0000	9780	270,327.00		
Retiree Waivers	0000	9780	814,391.66		
Retiree Benefits	0000	9780	103,344,141.18		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		108,395,580.47	
c) Unrestricted Net Assets		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,643,776.95		
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	98,077,511.93		
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			112,721,288.88		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			112,721,288.88		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	66,340.00	65,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,098,344.00	3,600,000.00	-67.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,164,684.00	3,665,000.00	-67.2%
TOTAL, REVENUES			11,164,684.00	3,665,000.00	-67.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,460,033.00	364,488.00	-95.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,460,033.00	364,488.00	-95.7%
TOTAL, EXPENSES			8,460,033.00	364,488.00	-95.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 + c - d)			0.00	0.00	0.0%

IV. Criteria Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	26,905.44	27,236.84	N/A	Met
Second Prior Year (2009-10)	27,217.15	27,247.79	N/A	Met
First Prior Year (2010-11)	27,169.58	27,293.37	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	27,315.01			

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	27,953		30,170	N/A	Met
Second Prior Year (2009-10)	28,073		30,210	N/A	Met
First Prior Year (2010-11)	28,161		30,372	N/A	Met
Budget Year (2011-12)	28,161				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	26,966	30,170	89.4%
Second Prior Year (2009-10)	26,895	30,210	89.0%
First Prior Year (2010-11)	27,077	30,372	89.2%
Historical Average Ratio:			89.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	27,088	28,161	96.2%	Not Met
1st Subsequent Year (2012-13)	27,088	28,161	96.2%	Not Met
2nd Subsequent Year (2013-14)	27,088	28,161	96.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The CBEDS enrollment includes district sponsored charter schools, whereas the estimated P-2 ADA does not. Orange Unified's 3 year average ADA to enrollment rate is 96.176%.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,373.75	6,481.10	6,726.78	6,909.38
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80392	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,228.83	5,210.29	5,397.97	5,544.50
d. Prior Year Funded BRL per ADA		5,228.83	5,210.29	5,397.97
e. Difference (Step 1c minus Step 1d)		(18.54)	187.68	146.53
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.35%	3.60%	2.71%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	27,293.37	27,315.01	27,304.73	27,304.73
b. Prior Year Revenue Limit (Funded) ADA		27,293.37	27,315.01	27,304.73
c. Difference (Step 2a minus Step 2b)		21.64	(10.28)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.08%	-0.04%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.27%	3.56%	2.71%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.27% to .73%	2.56% to 4.56%	1.71% to 3.71%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	115,098,577.00	115,098,577.00	115,098,577.00	116,247,695.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	150,267,864.00	141,825,362.00	141,824,147.00	143,544,200.00
District's Projected Change in Revenue Limit:		-5.62%	0.00%	1.21%
Revenue Limit Standard:		-1.27% to .73%	2.56% to 4.56%	1.71% to 3.71%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The Governor's FY12 Budget proposal is dependent on voter extension of temporary taxes due to expire at the end of 2010/11. Absent an extension of these taxes and an all cuts budget the Revenue limit is anticipated to drop by \$9M.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	140,326,804.83	153,370,708.67	91.5%
Second Prior Year (2009-10)	132,834,955.02	144,662,187.79	91.8%
First Prior Year (2010-11)	120,945,814.00	131,054,130.00	92.3%
	Historical Average Ratio:		91.9%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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):	88.9% to 94.9%	88.9% to 94.9%	88.9% to 94.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	136,649,516.00	157,399,936.00	86.8%	Not Met
1st Subsequent Year (2012-13)	145,975,857.00	154,667,740.00	94.4%	Met
2nd Subsequent Year (2013-14)	154,131,295.00	162,876,645.00	94.6%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The Prior Years reflect OPEB debt services at very low market interest rates. The Budget Year reflects the interest rate included in the Bond documents.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.27%	3.56%	2.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.27% to 9.73%	-6.44% to 13.56%	-7.29% to 12.71%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.27% to 4.73%	-1.44% to 8.56%	-2.29% to 7.71%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	23,857,660.00		
Budget Year (2011-12)	17,739,196.00	-25.65%	Yes
1st Subsequent Year (2012-13)	11,690,841.00	-34.10%	Yes
2nd Subsequent Year (2013-14)	11,690,841.00	0.00%	No

Explanation:
(required if Yes)

The Prior Year includes significant ARRA and other deferred revenues, the Budget Year includes Education Jobs funding, which the subsequent years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	50,651,755.00		
Budget Year (2011-12)	46,709,045.00	-7.78%	Yes
1st Subsequent Year (2012-13)	46,672,468.00	-0.08%	No
2nd Subsequent Year (2013-14)	47,111,689.00	0.94%	No

Explanation:
(required if Yes)

The Prior Year includes deferred revenues, which the subsequent years do not. The Subsequent Years reflect the sunset of Special Disabilities Adjustment Special Education funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	7,788,524.00		
Budget Year (2011-12)	6,878,830.00	-11.68%	Yes
1st Subsequent Year (2012-13)	6,601,292.00	-4.03%	Yes
2nd Subsequent Year (2013-14)	6,677,795.00	1.16%	No

Explanation:
(required if Yes)

The Budget and 1st Subsequent Year includes reductions in School Readiness, Beckman Science, ROP and other local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	7,947,078.00		
Budget Year (2011-12)	10,325,395.00	29.93%	Yes
1st Subsequent Year (2012-13)	3,790,489.00	-63.29%	Yes
2nd Subsequent Year (2013-14)	3,863,739.00	1.93%	No

Explanation:
(required if Yes)

The Prior Year and Budget Year include deferred revenue and restricted ending balance carryover, whereas the subsequent years do not.

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

First Prior Year (2010-11)	20,273,768.00		
Budget Year (2011-12)	20,041,868.00	-1.14%	No
1st Subsequent Year (2012-13)	19,221,150.00	-4.10%	Yes
2nd Subsequent Year (2013-14)	18,102,945.00	-5.82%	Yes

Explanation:
(required if Yes)

The Subsequent Years reflect categorical expenditure reductions required to balance the restricted budgets.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2010-11)	82,297,939.00		
Budget Year (2011-12)	71,327,071.00	-13.33%	Not Met
1st Subsequent Year (2012-13)	64,964,601.00	-8.92%	Not Met
2nd Subsequent Year (2013-14)	65,480,325.00	0.79%	Met

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

First Prior Year (2010-11)	28,220,846.00		
Budget Year (2011-12)	30,367,263.00	7.61%	Met
1st Subsequent Year (2012-13)	23,011,639.00	-24.22%	Not Met
2nd Subsequent Year (2013-14)	21,966,684.00	-4.54%	Met

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

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

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

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

The Prior Year includes significant ARRA and other deferred revenues. the Budget Year includes Education Jobs funding, which the subsequent years do not.

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

The Prior Year includes deferred revenues, which the subsequent years do not. The Subsequent Years reflect the sunset of Special Disabilities Adjustment Special Education funding.

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

The Budget and 1st Subsequent Year includes reductions in School Readiness, Beckman Science, ROP and other local revenues.

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

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

The Prior Year and Budget Year include deferred revenue and restricted ending balance carryover, whereas the subsequent years do not.

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

The Subsequent Years reflect categorical expenditure reductions required to balance the restricted budgets.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	230,512,366.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	230,512,366.00	2,305,123.66	5,644,243.00	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:

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	7,018,280.00	6,486,859.00	6,457,132.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	8,363,658.60	18,059,672.33	38,285,583.73
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.68)	(0.52)	0.00
d. Available Reserves (Lines 1a through 1c)	15,381,938.60	24,546,530.81	44,742,715.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	233,942,635.00	216,228,621.21	215,237,724.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	121,108.00	525,642.00	121,108.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	233,821,527.00	215,702,979.21	215,116,616.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.6%	11.4%	20.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	3.8%	6.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	2,152,439.27	153,370,708.67	N/A	Met
Second Prior Year (2009-10)	3,124,895.80	144,662,187.79	N/A	Met
First Prior Year (2010-11)	22,581,003.00	131,054,130.00	N/A	Met
Budget Year (2011-12) (Information only)	(15,960,673.00)	157,399,936.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2008-09)	19,650,496.44	22,439,655.86	N/A		Met
Second Prior Year (2009-10)	17,436,577.86	24,592,095.13	N/A		Met
First Prior Year (2010-11)	26,884,747.13	27,716,990.93	N/A		Met
Budget Year (2011-12) (Information only)	50,297,993.93				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	27,088	27,088	27,088
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): _____

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	230,512,366.00	221,042,178.00	230,639,178.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	230,512,366.00	221,042,178.00	230,639,178.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,915,370.98	6,631,265.34	6,919,175.34
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)	6,915,370.98	6,631,265.34	6,919,175.34

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,915,371.00	6,631,265.00	6,919,175.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	25,590,822.93	16,122,298.16	33,624.95
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.68)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	32,506,193.25	22,753,563.16	6,952,799.95
9. District's Budgeted Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	14.10%	10.29%	3.01%
District's Reserve Standard (Section 10B, Line 7):	6,915,370.98	6,631,265.34	6,919,175.34
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 (2010-11)	(17,182,794.00)			
Budget Year (2011-12)	(18,614,196.00)	1,431,402.00	8.3%	Met
1st Subsequent Year (2012-13)	(21,360,031.00)	2,745,835.00	14.8%	Not Met
2nd Subsequent Year (2013-14)	(22,315,983.00)	955,952.00	4.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	964,921.00			
Budget Year (2011-12)	964,921.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	964,921.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	973,715.00	8,794.00	0.9%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

The 1st Subsequent Year includes the special education ARRA jobs saved/created continuing pending further layoff action

- 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, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	18	Funds 01/12/25/40-various 8XXX	Funds 01/12/25/40-various 743X	10,384,978
Certificates of Participation	18	Fund 56 8699	Fund 56 743X	49,350,000
General Obligation Bonds				
Supp Early Retirement Program	2	Funds 01/12/13/25/40/68-various 1XXX-2XXX	Fund 01 390X	4,117,068
State School Building Loans				
Compensated Absences		Funds 01/12/13/25/40/68-various 8XXX	Funds 01/12/13/25/40/68-various 1XXX-2XXX	3,102,174

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

Child Care Portables	1	Fund 12 8673	Fund 12 743X	12,362
Community Facility Districts	26	Fund 49 8622	Fund 52 743X	18,420,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	1,269,482	1,109,515	1,011,101	774,444
Certificates of Participation	2,927,881	3,055,306	3,187,481	3,321,669
General Obligation Bonds				
Supp Early Retirement Program	2,058,534	2,058,534	2,058,534	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Child Care Portables	12,362	12,362		
Community Facility Districts	2,390,525	2,418,970	2,443,245	2,472,846

Total Annual Payments:	8,658,784	8,654,687	8,700,361	6,568,959
Has total annual payment increased over prior year (2010-11)?	No	No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase is primarily in Certificates of Participation for which redevelopment funds in Fund 56 are pledged.

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.).

STA. 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?

Yes

- b. Do benefits continue past age 65?

Yes

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

The District provides retiree health (medical, dental and vision) benefits to approx 1700 eligible active employees and 1000 eligible retirees. Eligibility and the District's financial contribution varies by employee group and employee hire date. The District's contribution for some retirees is subject to an annual max. Newly hired classified employees are not eligible for retiree health benefits. Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO dental and vision coverage.

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

102,024,427

0

4. OPEB Liabilities

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

108,579,785.00

149,330,320.00

Actuarial

Dec 01, 2009

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
2,104,444.00	2,104,444.00	2,104,444.00
11,875,507.00	11,875,607.00	11,875,607.00
8,355,378.00	8,524,226.00	8,585,271.00
1,030	1,030	1,030

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

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

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

Yes

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

The District began its self-insurance workers' compensation program on July 1, 1981. From March 1, 1977 through June 30, 2003, the District purchased first dollar insurance. The District resumed its self-insurance program on July 1, 2003. Its self-insurance retention had been \$500,000 in 2003/04 and \$350,000 from 2004/05 to 2007/08. Excess coverage had been provided by Insurance Corp of Hanover for the \$350,000 to \$25 million layer. Corridor deductibles of \$135,000 \$225,000 and \$225,000 applied to program years 2005/06, 2006/07 and 2007/08, respectively. Claims administration services were provided by Southern California Risk Management Associates (SCRMA). On July 1, 2008, the District purchased first dollar insurance from Liberty Mutual. On July 1, 2009, the District returned to self-insurance with a retention of \$100,000.

3. Self-Insurance Liabilities

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

2,813,000.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1,888,000.00	1,888,000.00	1,888,000.00
1,888,000.00	1,888,000.00	1,888,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,233.0	1,233.0	1,233.0	1,233.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 10, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2010

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

Yes

If Yes, date of budget revision board adoption:

Jun 01, 2010

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	889.0	889.0	889.0	889.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jul 29, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 07, 2010

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

Yes

If Yes, date of budget revision board adoption:

Dec 09, 2010

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	127.0	127.0	127.0	127.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
(318,000)	(318,000)	(318,000)
-2.8%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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?

Yes

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

Comments:
(optional)

A9. The Board has chosen the Assistant Superintendent of Business Services to replace the current Superintendent of Schools who is retiring on August 1, 2011. The District is currently searching for a replacement for Business Services.

End of School District Budget Criteria and Standards Review

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July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Technical Review Checks

Orange Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

PY-EFB-CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB-CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089)

should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget (Single Adoption)
2011-12 Budget
Technical Review Checks

Orange Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
67	0000	0	0000	0000	9797	7,777,187.04
71	0000	0	0000	0000	9797	108,395,580.47
Explanation: Funds 67 and 71 are currently coded to Unrestricted Resource 0000						

this will be corrected in the next budget document

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in

Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Schedule of Capital Assets

30 66621 0000000
Form ASSET

Orange Unified
Orange County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	55,425,120.00		55,425,120.00			55,425,120.00
Total capital assets not being depreciated	75,112,817.00	0.00	75,112,817.00	0.00	0.00	75,112,817.00
Capital assets being depreciated:						
Land Improvements	10,781,200.00		10,781,200.00			10,781,200.00
Buildings	100,007,901.00		100,007,901.00			100,007,901.00
Equipment	9,037,908.00		9,037,908.00			9,037,908.00
Total capital assets being depreciated	119,827,009.00	0.00	119,827,009.00	0.00	0.00	119,827,009.00
Accumulated Depreciation for:						
Land Improvements	(8,844,741.00)		(8,844,741.00)			(8,844,741.00)
Buildings	(44,064,699.00)		(44,064,699.00)			(44,064,699.00)
Equipment	(5,504,333.00)		(5,504,333.00)			(5,504,333.00)
Total accumulated depreciation	(58,413,773.00)	0.00	(58,413,773.00)	0.00	0.00	(58,413,773.00)
Total capital assets being depreciated, net	61,413,236.00	0.00	61,413,236.00	0.00	0.00	61,413,236.00
Governmental activity capital assets, net	136,526,053.00	0.00	136,526,053.00	0.00	0.00	136,526,053.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	49,995,000.00		49,995,000.00		645,000.00	49,350,000.00	795,000.00
Capital Leases Payable	11,151,372.00		11,151,372.00		766,394.00	10,384,978.00	649,905.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,995,602.00		25,995,602.00		3,458,534.00	22,537,068.00	3,543,534.00
Net OPEB Obligation	92,665,000.00		92,665,000.00		1,300,000.00	91,365,000.00	1,500,000.00
Compensated Absences Payable	3,102,174.00		3,102,174.00		1.00	3,102,173.00	
Governmental activities long-term liabilities	182,909,148.00	0.00	182,909,148.00	0.00	6,169,929.00	176,739,219.00	6,488,439.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

V. Glossary of Terms

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

ADA (Average Daily Attendance) - There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences; however, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 - Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices (see Education Code Sections 1240 et seq. and 42131 et seq.).

Accrual Basis Accounting - An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad Valorem Taxes - Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Appropriation Bill - A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Apportionment - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation For Contingencies - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer (i.e. transfer to other specific appropriation accounts as needed during the fiscal year).

Assessed Valuation or Assessed Value - The total value of property for taxation purposes within a school agency, as determined by State and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in Statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the State for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Attendance Reports - Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA (called the P-2 ADA) is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers, and programs and nonpublic school funding, all of which use the annual count of ADA. Also, when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit - See Revenue Limit.

Basic Aid - The California Constitution guarantees that each school district will receive a minimum amount of State aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts - See Maintenance Assessment Districts.

Bonded Indebtedness - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid - Funds from the State or Federal Government granted to qualifying school agencies for specialized programs regulated and controlled by Federal or State law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS (California Basic Education Data System) - The Statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST (The California Basic Education Skills Test) - Required of anyone seeking certification as a teacher. This test measures proficiency in reading, writing, and mathematics.

Certificated Personnel - School employees who hold positions for which a credential is required by the State – teachers, librarians, counselors, and most administrators.

Classified Personnel - School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class-Size Penalties - The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income (see Education Code Sections 41376 and 41378).

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Concurrently Enrolled - Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

Consumer Price Index (CPI) - A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) - An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index (see Education Code Section 42238.1).

Credentialed Teacher - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, graduated from an accredited college or university, met any other State requirements, and passed the California Basic Education Skills Test (CBEST).

Criteria and Standards - Local school agency budgets must meet State-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education, and the State use to monitor fiscal solvency and accountability (see Education Code Sections 33127 et seq.).

Declining Enrollment Adjustment - A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

Deficit Factor - When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for State aid, a deficit factor is applied to reduce the allocation of State aid to the amount appropriated.

Economic Impact Aid (EIA) - State categorical aid for districts with concentrations of children who are bilingual, transient, and/or from low-income families.

Encroachment - The expenditure of school districts' general purpose funds in support of a categorical program (i.e. the categorical expense encroaches into the district's general fund for support). Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Equalization Aid - The extra State aid provided in some years – such as 1996-97 – to a low-revenue district to increase its base-revenue limit toward the Statewide average.

ERAF (Education Revenue Augmentation Fund) – The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

Fact-finding - The culmination of the Impasse Procedures (Article 9) of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds - 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) - A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit - A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of

the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds - Bonds that are a "general obligation" of the government agency issuing them (i.e. their repayment is not tied to a selected revenue stream). Bond elections in a school district can be approved by a two-thirds vote of the electorate or by a vote of 55% of the electorate under Proposition 39. State bond measures require only a majority vote.

Gifted and Talented Education (GATE) - A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts - Districts that have a revenue limit per ADA that is greater than the State average for the same type of district (elementary, high school, or unified). Many high-revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the Statewide average.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Implicit Price Deflator - See Cost-of-Living Adjustment.

Indirect Expense and Overhead - Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) - A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with Federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short-term instructional objectives are being achieved.

Least Restrictive Environment - Federal and State law requires that disabled students be placed in the least restrictive educational environment appropriate to their needs so that they can, to the extent appropriate, integrate, and be educated with non-disabled students.

Leveling Down - Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

Leveling Up - Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

Mandated Costs - School district expenses that occur because of Federal or State laws, decisions of State or Federal courts, Federal or State administrative regulations. Costs that are mandated by State law or regulations must be reimbursed by the State, while costs mandated by Federal law, a Court or an initiative do not need to be reimbursed by the State (see SB 90, 1977).

Maintenance Assessment Districts - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor - See Proposition 98.

Miscellaneous Funds - Local revenues received from mineral royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Necessary Small School - An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary" (see Education Code Sections 42280 et seq.).

Parcel Tax - A special tax that is a flat amount per parcel and not ad valorem based (not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate (see Government Code Section 50079, et al.).

PERB (Public Employment Relations Board) - Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations (see Government Code Sections 3541, et seq.).

Permissive Override Tax - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PERS (Public Employees' Retirement System) - State law requires that classified employees, their employer, and the State contribute to this retirement fund.

PL81-874 - A Federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on Federal property, such as military bases (also called "PL874").

PL94-142 - Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset State aid in the current year in the revenue-limit formula.

Proposition 13 - An initiative amendment (passed in June, 1978) adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 - An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of State funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any State tax revenues in excess of the State's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of State aid determined by two formulas, commonly called ATest 1@ and ATest 2@ - unless an alternative formula, known as "Test 3," applies.

"Test 1" - originally provided that K-14 school agencies shall receive at least 40.319% of State general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" - provides that K-14 school agencies shall receive at least the same amount of combined State aid and local tax dollars as was received in the prior year, adjusted for the Statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

"Test 3" - only applies in years in which the annual percentage change in per capita State general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case, the "Test 2" inflation factor is reduced to the annual percentage change in per capita State general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by Statewide ADA growth and inflation. In subsequent years when State taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Purchase Order - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school agency, the amount of the purchase, the fund from which the purchase is being made (e.g. general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Reduction-in-Force (RIF) - The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves - Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit - The amount of revenue that a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a base revenue limit (a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit) and any of the number of revenue-limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

ROC/P (Regional Occupational Center or Program) - a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

SB 90 - Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 State and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

SB 813 - Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining - The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the Government Code. PERB and the Courts are responsible for interpreting disputes about scope.

Secured Roll - That portion of the assessed value that is stationary (i.e. land and buildings). See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision - In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court Order.

The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage - Savings in State school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, State aid to the district declines, creating a "slippage" in State expense.

Squeeze Formula - The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high-revenue districts. This formula thus "squeezed" the revenues of high-revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) - The regulatory agency that controls most State-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund - Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS - The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the State.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Subventions - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a State subvention.

Sunset - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most State categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll - An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 - See Proposition 98.

Unduplicated Count - The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Title I - Federal financial assistance to districts to meet the special needs of educationally deprived children (i.e. children whose educational attainment is below the level appropriate for children of their age). Funding is to supplement services in reading, language arts, and mathematics to identified students.

Title II - Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII, and part IX of the Elementary and Secondary Education Act of 1965. The law provides Federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Unencumbered Balance - That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll - That portion of assessed property that is movable (such as boats, planes, etc.).

Waivers - Permission from the State Board of Education or, in some cases, from the Superintendent of Public Instruction, to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived (see Education Code Section 33050).

VI. Notes

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