BIGGS UNIFIED SCHOOL DISTRICT 2011/2012 ORIGINAL BUDGET UNRESTRICTED GENERAL FUND

Below are the revenue and expense estimates for the 11/12 Original Budget Unrestricted General Fund as reported in SACS/MYP and adopted on June 28, 2011 with narratives for changes.

REVENUES

•	11/12 Original Budget projected Ending Fund Balance MYP	\$441,024
•	10/11 Estimated Actuals Ending Balance	\$682,573

- * Estimated change in fund balance from 10/11 to 11/12 -\$241,549
- Original Budget

		10/11 2" Int.
✓ Revenue Limit Sources 8000	\$3,474,356	3,648,702
✓ Federal Revenues 8100-8200	\$ 44,556	44,856
✓ Other State Revenue 8300-8500	\$ 796,835	801,622
✓ Other Local Revenue 8600-8700	\$ 239,446	218,126
TOTAL UNRESTRICTED	<u>\$4,555,193</u>	4,713,306

❖ Change from 10/11

-158,113 (Revenue limit sources)

Note: Revenue limit 8000s for 11/12 includes CDS waiver funds, Other State Revenue 8300-8500 includes \$152,697 from DM Critical Hardship funds, \$42,344 from DM, and \$89,000 from CDS hourly funds. Other Local Revenue 8600-8700 increase is related to walnut revenue.

EXPENDITURES

• Original Budget

		<u> 10/11</u>
✓ Certificated Salaries	\$1,821,542	1,851,424
✓ Classified Salaries	\$ 727,211	711,712
✓ Benefits	\$ 977,398	909,027
✓ Books &Supplies 4000-6000	\$ 805,165	967,836
✓ Other Outgo 7100-7200	11,500	
✓ Indirect/Direct Support 7300-7399	(\$ -66,526)	(-62,925)
✓	, ,	
SUBTOTAL EXPENSES	\$4,276,341	4,377,074
✓ Transfers In/Out	\$ 196,569	218,735
✓ Contributions	\$ 575,832	490,241
\checkmark		
TOTAL EXPENSES	<u>\$5,048,742</u>	5,086,050

❖ Change from 10/11

-37,308

• MYP Assumptions

11/12 Adjustments to Income:

\$175,000

Estimated increase in 10/11 ending fund balance due to savings in salary, benefits And operational costs.

11/12 Adjustments to Expenses:

\$52,000

Salary savings from retirements not included in position budgeting

\$25,000

Reduction in MAA expenditures and allocation of revenue

12/13 Adjustments to Income:

+ \$61,105

Revenue limit COLA for 12/13 projected at 3.20%

-\$87,862

Loss of ADA estimated at 15

+ \$372,000

Transfer in Fund 17 in order to meet 3 year budget

-\$112,016

Loss of NSS funding at BHS

12/13 Adjustments to Expenses:

-\$42,000

Certificated and Classified salary savings moving forward

+\$44,600

Estimated increase for step and column (Certificated, Classified, Conf/Admin)

-\$25,000

Retiree benefits savings (2)

-\$85,000

Reduce expenditures and allocation of Tier III funding and reduce DM Transfer

-\$40,000

Reduce expenditures and site allocation of MAA revenue

-\$90,000

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA

13/14 Adjustments to Income:

+ \$61,105

Revenue limit COLA for 12/13 projected at 3.20% carried forward

-\$87,862

Loss of ADA estimated at 15 carried forward

-\$112,016

Loss of NSS funding at BHS carried forward

+\$50,384

Revenue limit COLA on ADA estimated at 2.70% in 13/14

-\$24,001

Reduction to revenue for ADA loss of 4

-\$152,697

Remove Critical Hardship DM funding. Last year of revenue 12/13

+\$215,000

Transfer in Fund 20 in order to meet 3 year budget

13/14 Adjustments to Expenses:

-\$37,800

Certificated and Classified salary savings moving forward

+\$44,600

Estimated increase for step and column (Certificated, Classified, Conf/Admin) Moving forward (2 years)

-\$25,000

Retiree benefits savings (2) carried forward

-\$85,000

Reduce expenditures and allocation of Tier III funding and reduce DM Transfer carried forward

-\$40,000

Reduce expenditures and site allocation of MAA revenue carried forward

-\$90,000

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward

-\$152,697

Remove Critical Hardship DM Transfer

14/15 Adjustments to Income:

+ \$61,105

Revenue limit COLA for 12/13 projected at 3.20% carried forward

-\$87,862

Loss of ADA estimated at 15 carried forward

-\$112,016

Loss of NSS funding at BHS carried forward

+\$50,384

Revenue limit COLA on ADA estimated at 2.70% in 13/14 carried forward

-\$24,001

Reduction to revenue for ADA loss of 4 carried forward

+\$54,970

Revenue limit COLA on ADA estimated at 2.90%

-\$152,697

Remove Critical Hardship DM funding carried forward

14/15 Adjustments to Expenses:

-\$34,000

Certificated and Classified salary savings moving forward

+\$44,600

Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward (3 years)

-\$25,000
 Retiree benefits savings (3) carried forward

-\$85,000

Reduce expenditures and allocation of Tier III funding and reduce DM Transfer carried forward

- -\$40,000
 Reduce expenditures and site allocation of MAA revenue carried forward
- -\$90,000
 Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward
- -\$152,697
 Remove Critical Hardship DM Transfer carried forward

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BIGGS UNIFIED SC. JOL DISTRICT

Income Statement

GENERAL FUND

Fiscal Year 2012 to date
Objects from Standard Account Code Structun
Budget Version: WK

06/20/2011

			Unrestricted	cted							
Objec	Object Description	Budget	Actual Encumbrance	umbrance	Balance	%	Budget	Actual E	al Encumbrance	Balance	. %
Begin	Beginning Balance				- Warra				77.71		
9791	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	00.0	c
I	Total 9000	0.00	0.00	0.00	0.00	0.	0.00	0.00	0.00	0.00	O
	Total Beginning Balance	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	ı
Revenue	ıue										
8011	STATE AID - CURRENT YEAR	1,851,557.00	0.00	0.00	1,851,557.00	0	0.00	0.00	0.00	0.00	c
8021	HOME OWNERS EXEMPTIONS	30,735.00	0.00	0.00	30,735.00	0	0.00	0.00	0.00	0.00	i d
8029	IN-LIEU TAXES	1,788.00	0.00	0.00	1,788.00	0.	0000	0.00	0.00	0.00	Ö
8041	SECURED ROLL TAXES	1,936,566.00	0.00	0.00	1,936,566.00	0.	0.00	0.00	0.00	0.00	Ö
8042	UNSECURED ROLL TAXES	113,616.00	0.00	0.00	113,616.00	.	0.00	0.00	0.00	0.00	· c
8043	PRIOR YEAR TAXES	2,328.00	0.00	0.00	2,328.00	0	0.00	0.00	0.00	0.00	o
8044	SUPPLEMENTAL TAXES	6,301.00	0.00	0.00	6,301.00	0	0.00	0.00	0.00	0.00	· c
8045	E.R.A.F.	-467,218.00	0.00	0.00	-467,218.00	0	0.00	0.00	0.00	00 0	; c
8092	REV LMT PERS REDUCTION	10,833.00	0.00	0.00	10,833.00	0	0.00	0.00	0.00	0.00	; c
9608	TRSFRS TO CHRTRS IN LIEU T	-12,150.00	0.00	0.00	-12,150.00	0	0.00	0.00	0.00	0.00	Ö
8000	REVENUE LIMIT SOURCES	3,474,356.00	0.00	0.00	3,474,356.00		0.00	0.00	0.00	0.00	
8181	SPEC ED ENTITLEMENT PER U	0.00	0.00	0.00	0.00	0.	67,412.00	0.00	0.00	67,412.00	0
8100	FEDERAL REVENUE	0.00	0.00	0.00	0.00		67,412.00	0.00	0.00	67,412.00	
8260	FOREST RES FUND SCHOOL D	2,221.00	0.00	0.00	2,221.00	0	0.00	0.00	0.00	0.00	Ö.
8290	OTHER FEDERAL REVENUE	42,335.00	0.00	00.00	42,335.00	0.	196,273.00	0.00	0.00	196,273.00	0.
8200	FEDERAL REVENUE	44,556.00	0.00	0.00	44,556.00		196,273.00	0.00	0.00	196.273.00	
8311	OTHER STATE APPORTS-CURI	00:0	0.00	0.00	0.00	0.	388,242.00	0.00	0.00	388,242.00	0
8434	CLASS SIZE REDUCTION K-3	117,810.00	0.00	0.00	117,810.00	0.	0.00	0.00	0.00	0.00	0
8300	OTHR STATE APPORTS	117,810.00	0.00	0.00	117,810.00		388,242.00	0.00	0.00	388.242.00	;
8560	STATE LOTTERY REVENUE	59,512.00	0.00	00.00	59,512.00	0	9,257.00	0.00	0.00	9,257.00	0
8290	ALL OTHER STATE REVENUE	619,513.00	0.00	00.00	619,513.00	o.	8,231.00	0.00	0.00	8,231.00	o.
8500	OTHER STATE REVENUE	679,025.00	0.00	0.00	679,025.00		17,488.00	0.00	0.00	17,488.00	
8650	LEASES & RENTALS	20,400.00	0.00	0.00	20,400.00	0	00.00	0.00	0.00	0.00	0
Report:	Report: Income_Stmnt User:	User: Pam Ragan		Through E	Through Budget Period:12	2			Current Date	1100/00/140	1

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Current Date

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Income Statement (Restricted and Unrestricted) with Budget to Actual

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BIGGS UNIFIED SC. JOL DISTRICT

income Statement

GENERAL FUND

06/20/2011

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Objects from Standard Account Code Structure Fiscal Year 2012 to date Budget Version: WK

Ö Ö. Ö 0 o. Ö. ö Ö. 06/20/2011 % 2,382.00 0.00 0.00 0.00 575,832.00 575,832.00 0.00 0.00 0.00 277,122.73 204,513.39 118,001.39 263,622.75 13,499.98 0.00 669,415.00 575,832.00 0.00 0.00 0.00 669,415.00 Balance 575,832.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Actual Encumbrance 0.00 Restricted 0.00 9.00 0.00 0.00 0.00 0.00 0.00 0.00 2,382.00 0.00 0.00 575,832.00 0.00 263,622.75 13,499.98 277,122.73 204,513.39 118,001.39 0.00 575,832.00 575,832.00 Budget 0.00 669,415.00 669,415.00 575,832.00 ö o. Ċ. o. Ö 00 o. Ö Ö ö ္ 0 0 o. % Through Budget Period:12 326,428.44 6,952.50 26,931.30 84,391.00 1,583,805.99 ,821,541.97 239,726.13 127,172.84 575,832.00 575,832.00 12,178.00 196,569.00 36,686.25 201,049.73 7,500.00 575,832.00 -575,832.00 31,946.00 7,500.00 4,555,193.00 196,569.00 Balance 30,000.00 81,546.00 4,555,193.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 90.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 Unrestricted 0.00 -575,832.00 -575,832.00 -575,832.00 -575,832.00 184,391.00 12,178.00 196,569.00 (,583,805.99 36,686.25 201,049.73 1,821,541.97 6,952.50 239,726.13 26,931.30 326,428.44 27,172.84 Budget 7,500.00 7,500.00 96,569.00 4,555,193.00 30,000.00 231,946.00 4,555,193.00 181,546.00 CLASSIFIED ADMINISTRATOF INTERFUND TR: TO DEF MAIN INTERFUND TR:GEN TO CAFE ALL OTHER LOCAL REV EC 41 TUITION & OTHER TRANSFI CONTRIB FR UNRES REVENUI **Total** 8000 Total 7000 **Total** 1000 OTHER LOCAL REVENUES Total 8000 INTERFUND TRANSFERS Total Transfers In/Contrib INSTRUCTIONAL AIDES CLASSIFIED SUPPORT TRANSFER FROM COE OTHER CLASSIFIED SUPERS & ADMINS Total Transfers Out PUPIL SUPPORT Total Revenue Transfers In/Contrib TEACHERS Object Description CLERICAL INTEREST Fransfers Out Expenditures 1100 7615 7616 1200 1300 2300 2900 0868 2100 2200 2400 8900 8600 8782 8700 6698

Income Statement (Restricted and Unrestricted) with Budget to Actual User: Pam Ragan Report: Income_Stmnt

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Time: **Current Date**

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JOL DISTRICT BIGGS UNIFIED SU

Income Statement

GENERAL FUND

06/20/2011

Fiscal Year 2012 to date

Objects from Standard Account Code Structure Budget Version; WK

324,896.78 Balance 0.00 9,452.62 4,715.72 25,058.85 44,849.33 28,241.65 4,462.17 0.00 670.12 92,807.66 5,273.79 6,227.57 7,360.26 3,572.78 387.18 98,209.00 0.00 15,952.21 6,583.41 2,257.00 9,000.00 76,952.00 10,000.00 23,115.00 300.00 0.00 2,000.00 **Current Date** Actual Encumbrance 0.00 0.000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Budget 324,896.78 9,452.62 4,715.72 6,227.57 0.00 670.12 387.18 9,000.00 5,273.79 0.00 15,952.21 6,583.41 25,058.85 28,241.65 7,360.26 3,572.78 192,807.66 2,257.00 300.00 0.00 0.00 14,849.33 4,462.17 76,952.00 10,000.00 98,209.00 23,115.00 2,000.00 Ö Ö Ö. 0 Ö % Through Budget Period:12 Balance 50,508.16 2,442.02 77,098.44 24,288.05 54,262.06 06,851.54 74,774.55 29,716.73 41,473.84 15,974.24 21,787.00 55,848.00 347.02 6,244.01 977,398.43 0.00 221,304.00 127,211.23 11,192.77 4,590.00 15,000.00 15,720.00 6,500.00 90,584.00 22,075.00 10,000.00 73,500.00 33,100.00 Encumbrance 0.00 Unrestricted 0.00 Budget 50,508.16 2,442.02 77,098.44 54,262.06 347.02 0.00 24,288.05 306,851.54 74,774.55 29,716.73 41,473.84 55,848.00 4,590.00 727,211.21 11,192.77 15,974.24 121,787.00 6,244.01 977,398.43 15,000.00 90,584.00 15,720.00 21,304.00 22,075.00 6,500.00 40,000.00 73,500.00 33,100.00 User: Pam Ragan OASDI/MEDICARE CERTIFICA UNEMPLOY INS-CERTIFICATE WORKERS COMP-CLASSIFIED RETIREE BENEFITS-CLASSIFE WORKERS COMP-CERTIFICAT RETIREE BENEFITS-CERTIFIC PERS REDUCTION-CLASSIFIEI OTHER BENEFITS-CERTIFICA' NON-CAPITALIZED EQUIPME PERS REDUCTION-CERTIFICA UNEMPLOY INS-CLASSIFIED UTILITIES & HOUSEKEEPING HEALTH INS-CERTIFICATED Total 2000 Fotal 3000 **Total** 4000 **BOOKS OTHER THAN TEXT** RENTS, LEASES & REPAIRS TRAVEL & CONFERENCES HEALTH INS-CLASSIFIED MATERIALS & SUPPLIES **DUES & MEMBERSHIPS** STRS-CERTIFICATED PERS-CERTIFICATED OTHER INSURANCE OASDI CLASSIFIED PERS-CLASSIFIED TEXTBOOKS Report: Income_Stmnt Object Description 3202 3302 3402 3502 3301 3602 4200 4300 3401 3501 3601 3702 3802 4400 5450 5500 3701 3801

06/20/2011

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Income Statement (Restricted and Unrestricted) with Budget to Actual

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JOL DISTRICT **BIGGS UNIFIED S**(

Income Statement

GENERAL FUND

06/20/2011

Objects from Standard Account Code Structury Fiscal Year 2012 to date

Budget Version: WK

Ö. Ö. % 0.00 1,245,245.17 Balance 0.00 55,199.00 0.00 0.00 0.00 297,010.00 -14,007.00 43,791.00 241,558.00 55,452.00 0.00 0.00 0.00 0.000.00 0.00 0.00 0.00 0.00 0.00 Actual Encumbrance 0.00 Restricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 1.83 0.00 1.83 1.83 Budget 0.00 0.00 9.0 0.00 0.00 55,199.00 1,245,245.17 241,558.00 55,452.00 297,010.00 -14,007.00 43,791.00 Restricted Balances: Ö Ö. Ċ. % Balance 20,000.00 580,361.00 0.00 3,500.00 3,500.00 55,452.00 -11,074.00 11,550.00 54,976.00 71,179.00 4,276,340.61 14,007.00 0.00 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Unrestricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8.0 -493,548.61 -493,548.61 (493,548.61)3,500.00 Budget 0.00 20,000.00 580,361.00 3,500.00 -55,452.00 -11,074.00 11,550.00 4,276,340.61 14,007.00 271,179.00 -54,976.00 OTHER SERVICES & OPER EXI Appropriated for Economic Uncertainty: TUTITION - TO COUNTY OFFIC BUILDINGS & IMPROVE OF BI Total 5000 **Total** 6000 Total 7000 DEBT SERVICE - INTEREST INTERPROGRAM SUPPORT INTERPROG SERVICES INTERFUND SUPPORT COMMUNICATIONS Total Ending Fund Balance: Total Expenditures Unappropriated Balances: Change in Fund Balance: Object Description 6200 5710 5800 5900 7142 7310 7350 7438

Income Statement (Restricted and Unrestricted) with Budget to Actual User: Pam Ragan Report: Income_Stmnt

Through Budget Period:12

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Current Date

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29 2012 Original Budget Unrestricted

AS L. SELINE DATA

22-Jun-11

INCOME			•••	2011-2012 Orgni Budget	2012-2013 Projection		1	COLA for 11-12 is 2.24%
8000 Revenue Limit S	Sources			3,474,356	3,474,356	3,474,356	3,474,356	Unfunded added to RL Deficit
8100-8200 Federal R	evenues			44,556	44,556	3 44,556	44,556	
8300-8500 Other Stat	e Revenues			796,835	796,835	796,835	796,835	
8600-8700 Other Loca	al Revenues			239,446	239,446	239,446	239,446	
REVENUE BEFORE	ADJUSTMENTS			4,555,193	4,555,193	4,555,193	4,555,193	-
Mandated Cos Estimated inc	<u>ne</u> A Revenue form 09/10 st Reimbursement crease in 10-11 ending benefits, & operating			- - - 175,000	-			
Adjustments to Incor	n <u>e</u>	2012-2013				ļ		2012-2013
Expand MAA I COLA Adjustn	Billing Program nent	R. Limit COLA	7,299.36 3.20%		- 61,105	61,105	61,105	Income COLA for 12-13 is 3,20% Projected decline in ADA
for Revenue L	ilment Adjustment imit ADA only; does	. ADA Loss-ADA	15.00		(87,862	(87,862	(87,862)	
Transfer in fro NSS High Sch	ecessary Small School om Fund 17 To Balanc ool lost tier of funding	e GF g 11-12 Enr 1	65		372,000 (112,016)	l .	(112,016)	
ants to Incon Expand MAA E COLA Adjustm	Silling Program	2013-2014 R. Limit COLA	7,477.36 2.70%			50,384	50,384	2013-2014 Income COLA for 13-14 is 2.70%
for Revenue L not include Ne	imit ADA only; does cessary Small School	ADA Loss-ADA	4.00			(24,001)	(24,001)	Projected decline in ADA
	nue for DM funding m Fund 20 to balance	GF		f		(152,697) 215, 000		
djustments to Incom Expand MAA B COLA Adjustme	 illing Program	2014-2015 R. Limit	7,694.20				54,970	2014-2015 <u>Income</u> COLA for 14-15 is 2.9%
for Revenue Li	lment Adjustment mit ADA only; does	COLA ADA Loss-ADA	0.00				-	
	cessary Small School ue for DM funding						(152,697)	
OTAL PROJECTED R	EVENUE		-	4,730,193	4,788,420	4,505,106	4,345,076	
XPENSES 000 - Certificated Sala				1,821,542	1,821,542	1,821,542	1,821,542	•
000 - Classified Salarie 000 - Benefits 000-6000 Books, Supp 100-7200 Other Outgo	lies, Etc.			727,211 977,398 805,165 11,550	727,211 977,398 805,165 11,550	727,211 977,398 805,165 11,550	727,211 977,398 805,165 11,550	
300-7399 Indirect/Direct Sub-total Expenses 300-8900 Transfers In/	Out			(66,526) 4,276,341 196,569	(66,526) 4,276,341 196,569	(66,526) 4,276,341 196,569	(66,526) 4,276,341 196,569	
080-8999 Contributions OTAL EXPENSES/TRA			ĺ-	575,832 5,048,742	575,832 5,048,742	575,832 5,048,742	575,832 5,048,742	
ADJUSTMEN	TS		ļ]	
						i		

Adjustments to Expenses	2011-2012					
			_	_		2011-2012
Monitor Enrollment & Daily Attendan	ce so	-	-	-		Expenses
Adjustments to Budget Can Be Made	Right Away	1	i -	-		
/ Manage Cash Flow	,	-				
Jalary savings from retirements (Cer	t & Class)	(52,000)	(42,000)	(37,800)	(34,000)	
				i		
Adjustments to Expenses	2012-2013		-	-		2012-2013
		İ	-	-		Expenses
Increase in Worker's Compensation	Rate	-				
increase in Unemployment Insurance	Rate	-			1	
Step/Column for Certificated			32,000	32,000	32,000	
Step/Column for Classified		-	4,600	4,600	4,600	
Step/Column for Admin/Confidential		-	8,000	8,000	8,000	
Retiree benefit savings 2 retirees end	T		(25,000)			
** Reduction to Exp for Tier III Site FI	exibility & DM transfer		(85,000)			
Reduction to 4000 - 5000 MAA		(25,000)	(40,000)			
Reductions due to ADA loss and	NSS Tier 1.5 FTE		(90,000)	(90,000)	(90,000)	
	2013-2014	4		Ì		2013-2014
Adjustments to Expenses				-		
Increase in Worker's Compensation I						<u>Expenses</u>
Increase in Unemployment Insurance	Rate			32,000	32,000	ļ
Step/Column for Certificated Step/Column for Classified				4,600	4,600	
Step/Column for Admin/Confidential		_	_	8,000	8,000	
Retiree benefit savings or Increase				- 5,555	,,,,,,	
Remove DM Transfer				(152,697)		
		i i		` ′ ′		
Adjustments to Expenses	2014-2015			-		2014-2015
Increase in Worker's Compensation F	Rate					Expenses
Increase in Unemployment Insurance	Rate					
Step/Column for Certificated]			32,000	,
Step/Column for Classified					4,600	
Step/Column for Admin/Confidential	The Market of the Control			•	8,000	
Retiree benefit savings or Increase					(152,697)	
Remove DM Transfer	vi				(152,637)	
TOTAL PROJECTED EXPENSES		4,971,742	4,811,342	4,707,445	4,755,845	POTENTIAL VARIABLES
TO THE I HOUSE THE ENGLE		1,5, 1,1 72	1,011,012	.,. 51,110	.,. 55,5 ,6	> Projected ADA could be up
NET INCREASE/(DECREASE)		(241,549)	(22,921)	(202,338)	(410,768)	or down for estimates
IN ' BALANCE			, , ,			> COLA could be higher or lower
BE .NG BALANCE		682,573	441,024	418,103	215,765	> Special education billback could vary
AUDII ADJUSTMENTS	•	0	0	0	0	from current annual estimate
		انممديها	440 400	045.70-	(405.00.0	> Workers' Compensation premiums
PROJECTED ENDING BALANCE		441,024 0	418,103	215,765 0	(195,004)	are likely to increase
Long		· "	. 0	0	. 0	> Employee health insurance premiums may increase beyond current cap
Less: Less: Unrealized Gains of Investments			اه	0	o	> Unpredictable increases in gas and
and Cash in County Treasury		•	٦	J	· ·	electric bills
PROJECTED UNRESTRICTED RESERVES		441,024	418,103	215,765	(195,004)	> California economy in a state of uncertainty
		,	,	-		
TOTAL RESERVES AS PERCENT OF OUTG	iO	8.87%	8.69%	4.58%	-4.10%	
		<u>.</u>				
REQUIRED RESERVE	4.00%	225,646	219,230	215,074	217,010	
OTHER FUNDS HEED TO MEET RECURSE	DEC. 5.5547 0 00*	200 000	245 000	İ		
OTHER FUNDS USED TO MEET REQUIRED	resv rung 17 & 20"	369,000	215,000	_	-	
AMOUNT ABOVE OR (BELOW) REQUIRED	RESERVE	584,378	413,873	690	(412,014)	
CONTRACTOR OF TOPICON PERSONNED		227,010	, ,0,0,0	000	(1.2,017)	•

^{*} Fund 17 is transferred in year 12/13 and Fund 20 is transferred in year 13/14

^{**} Includes \$65,000 in Tier III Cat Flexibility that was previously allocated to site budgets and \$20,000 from regular DM funding (IMFRP,SLIBG,ART&MUSIC, TIIBG)

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

9012 Original Budget Unrestricted

AS BASELINE DATA

22-Jun-11

_		22 04H-11					
INC	<u>DME</u>	-	2011-2012 Orgal Budg				COLA for 11-12 is 2.24%
8000	Revenue Limit Sources		3,474,35	6 3,474,3	56 3,474,35	6 3,474,356	Unfunded added to RL Deficit
8100)-8200 Federal Revenues		44,55	6 44,5	56 44,55	6 44,556	3
8300	-8500 Other State Revenues		796,83	5 796,83	35 796,83	5 796,835	
8600	-8700 Other Local Revenues		239,44	6 239,44	6 239,44		
REV	ENUE BEFORE ADJUSTMENTS		4,555,19	3 4,555,19			
	stments to Income Additonal MAA Revenue form 09/10 Mandated Cost Reimbursement	2011-2012	-	4,555,18	4,555,19	4,555,193	
	Estimated increase in 10-11 ending due to salary, benefits, & other exp	g fund balance pense savings	175,000	1			
Adius	stments to Income	V1. 18. 1	,,,,,,,,,				
	Expand MAA Billing Program COLA Adjustment	2012-2013 R. Limit 7,299.31 COLA 3.20%		61,10	5 61,105	61,105	
	Declining Enrollment Adjustment for Revenue Limit ADA only; does	ADA 2011 Loss-ADA 15.00		(87,862	(87,862	(87,862)	Projected decline in ADA
	not include Necessary Small School Transfer In from Fund 17 To Balan NSS High School lost tier of fundin	te GF g 11-12 Enr 165		372,000 (112,016		(112,016)	
Ad'	ents to Income	2013-2014			1		
	Expand MAA Billing Program COLA Adjustment	R. Limit 7,477.36 COLA 2.70%			- 50,384	50,384	2013-2014 Income COLA for 13-14 is 2.70%
٠.	Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	ADA Loss-ADA 4.00	7		(24,001)	(24,001)	Projected decline in ADA
	Remove revenue for DM funding Transfer in from Fund 20 to balance	• GF	<u> </u> 		(152,697) 215,000		
Adjusti	ments to Income Expand MAA Billing Program COLA Adjustment	2014-2015 R. Limit 7,694.20				- 54,970	2014-2015 Income COLA for 14-15 is 2.9%
	Declining Enrollment Adjustment	COLA 2,90% ADA Loss-ADA 0.00			<u> </u>	_	
	for Revenue Limit ADA only; does not include Necessary Small School Remove revenue for DM funding	;				(152,697)	
OTAL	PROJECTED REVENUE	į	4,730,193	4,788,420	4,505,106	4,345,076	
XPEN						,,= 15,515	
000 - C 000 - E 000-60	Certificated Salaries Classified Salaries Jenefits 00 Books, Supplies, Etc.		1,821,542 727,211 977,398 805,165	1,821,542 727,211 977,398 805,165	1,821,542 727,211 977,398 805,165	1,821,542 727,211 977,398 805,165	
300-73 Sub-t	00 Other Outgo 99 Indirect/Direct Support Costs total Expenses 00 Transfers In/Out		11,550 (66,526) 4,276,341	11,550 (66,526) 4,276,341	11,550 (66,526) 4,276,341	11,550 (66,526) 4,276,341	
980-89	99 Contributions	İ	196,569 575,832	196,569 575,832	196,569 575,832	196,569 575,832	
OTALE	EXPENSES/TRANSFERS ADJUSTMENTS	İ	5,048,742	5,048,742	5,048,742	5,048,742	
· . (,			ĺ	Ì	ļ	
_		1		1	1		

E Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

2011-12 Original Budget

AS BASELINE DATA

20-Jun-11

Budget Model Assumptions

	77.00						_
			2011-2012 Orgni Budget	2012-2013 Projection			
INCOME 8000 Revenue Limit Sources							-
godo izeaetine Sittit 20016e2			-	-	-		
8100-8200 Federal Revenues			263,685	263,685	263,685	263,685	5
8300-8500 Other State Revenues			405,730	405,730	405,730	405,730)
8600-8700 Other Local Revenues			-	-	-	-	
REVENUE BEFORE ADJUSTMENTS			669,415	669,415	669,415	000 445	_
Adjustments to Income	2011-2012		009,415	009,413	009,415	669,415	
Adjustments to Income	2012-2013						2012-2013
COLA Adjustment	R. Limit COLA ADA	6,768.65 3.20% 326,00					COLA for 12-13 is 3.20%
Declining Enrollment Adjustment for Revenue Limit ADA only, does not include Necessary Small School	Loss-ADA	15.00	-	-			
Adjustments to Income	2013-2014					·	2013-2014
COLA Adjustment	R. Limit COLA ADA	6,890.65 2.70%			}		COLA for 13-14 is 2.70%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	326.00 7.00			-		
djustments to Income	2014-2015	;					<u>2014-2015</u>
COLA Adjustment	R. Limit COLA ADA	6,890.65 2.90% 319.00	ļ				COLA for 14-15 is 2.90%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00			-		
OTAL PROJECTED REVENUE		-	669,415	669,415	669,415	669,415	
XPENSES 000 - Certificated Salaries			277,123	277,123	277,123	277,123	
000 - Classified Salaries 000 - Benefits			324,897	324,897	324,897	324,897	
000-6000 Books, Supplies, Etc.		ĺ	192,808 153,410	192,808 153,410	192,808 153,410	192,808 153,410	
100-7200 Other Outgo			241,558	241,558	241,558	241,558	
300-7399 Indirect/Direct Support Costs Sub-total Expenses		1	55,452	55,452	55,452	55,452	
600-8900 Transfers In/Out			1,245,247	1,245,247	1,245,247	1,245,247	
880-8999 Contributions			(575,832)	(575,832)	- (575,832)	(575,832)	
OTAL EXPENSES/TRANSFERS		[-	669,415	669,415	669,415	669,415	
EFORE ADJUSTMENTS				555,710	000,410	000,410	
9nts to Expenses	2011-2012						2011-2012
ionitor Enrollment & Daily Attendance	so	1		.	-		Expenses

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Prepared by Adrian Barron and Pam Ragan 6/29/2011

101111111111111111111111111111111111111												
2011 - 2012 Projected Cash Flows [Updated S/22///]						Access Const.	sto Be changed Monthly	Montally				
						Ac	Actual					
Actual	July	August	September	October	November	December	January	February	March	April	May	June
BEGINNING CASH	\$4,035.701	777,825	471,076	589,474	409,348	79,603	621,800	1,147,694	1,089,333	697,146	1,150,189	592,886
RECEIPTS												
Revenue Limit Sources												
State Aid - Current Year	0	0	416,600	0	0	0	805,427	36,661	50,733	138.496	23 330	c
State Aid - Py rec's in July	93,288	152,060	107,214		0	0	0	0	0	0	0	> 0
Prior Year Corrections	(54,293)	(88,498)	(85,338)		0	0	0	0	0	0	0	- C
Property Taxes	0	0	o	110,335	4,921	859,194	11,482	1,753	0	562,269	5,699	79.296
In Lieu Taxes	0	(2,031)	(1,888)	(1,259)	(1,259)	(1,259)	(1,259)	(1,259)	(290)	(280)	(262)	(802)
Federal Sources	0	51,538	47,901	31,949	31,949	31,949	31,949	31,949	14,210	7,105	7.398	20.342
Other State Sources	34,826	34,826	62,686	0	62,686	62,686	125,372	62,686	0	125,372	62.686	62,686
Other State inc w/ Appr CY	0	0	0	87,354	0	0	0	168,885	7.687	10 638	29.041	4 892
Other State inc w/ Appr PY	39,183	6,570	11,251		0	0	0	0	0	0	(57.004)	4,0,1
Class Size Reduction	57,151	0	0	29,453	0	0	0	35,343	•	0	0	
Other Local Sources	32,101	27,393	19,275	15,633	3,897	0	23,148	32,217	8,466	47.387	8 280	14 149
Other Sources	0	°,	0	0							204,0	, , , , , , , , , , , , , , , , , , ,
Transfers In	0	0	0	0		•					<u> </u>	1
Notes	0	0	0	0							<u> </u>	000'
TOTAL RECEIPTS	202,256	181,857	600,641	273,465	102,194	952,570	996,120	368,236	965,08	786,068	79,138	188,063
DISBURSEMENTS												
Salaries & Benefits	360,082	292,731	361,029	351,772	381,270	362,511	374,397	340,880	377 354	362 199	368.036	200 710
Operating Expenditures	100,051	195,875	123,955	101,819	50,669	50,560	95,830	85,717	698'86	75,746	71,836	150,182
Iransters Out											196,569	
2009-10 Nates												
IOIAL DISBURSEMENTS	460,132	488,606	484,984	453,591	431,939	413,071	470,226	426,597	475,723	437,945	636,441	538,901
NET MONTHLY CHANGE	(257,876)	(306,749)	115,657	(180 126)	(329 745)	539 499	525 894	(178 341)	(706 707)	452 042	1000 544	(0.00
					(2)	22,120	100,000	(100,00)	(101,550)	403,042	(505, 705)	(358,005)
NET ENDING CASH	777,825	471,076	586,733	409,348	79,603	619,103	1,147,694	1,089,333	694.146	1 150 189	592 RR6	592 886 W 242 0472
											52 1111	100 mm を 10 mm A M A M A M A M A M A M A M A M A M

61,288 (0)

117,810 231,946

(398,767)

5,224,608

7,500

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4,320,979 1,200,607 196,569

5,718,155

(380,310)

1,851,557

Variance Check

2011-12 Original Budget

Biggs Unified School District

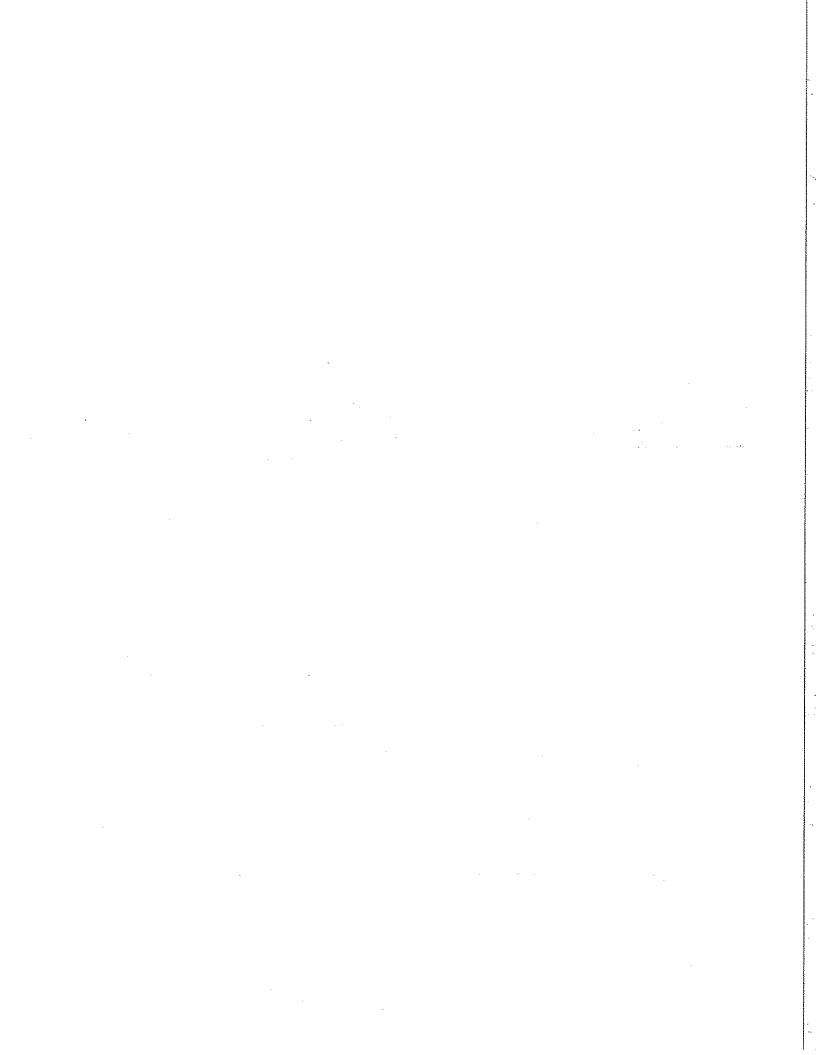
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1,634,949 (12,150) 308,241 696,513 388,242

(79,745)

Operating Expenditures Transfers Out 2009-10 Notes	100,001	190,001	123,955	101,819	699'09	50,560	95,830	85,717	98,369	75,746	71,836	150,182	
TOTAL DISBURSEMENTS	460,132	488,606	484,984	453,591	431,939	413,071	470,226	426,597	475,723	437,945	636,441	538,901	
NET MONTHLY CHANGE	(257,876)	(257,876) (306,749)	115,657	(180,126)	(329,745)	539,499	525,894	(58,361)	(395,187)	453,042	(557,303)	(350,838)]
NET ENDING CASH	777,825	471,076	586,733	409,348	79,603	619,103	619,103 1,147,694	1,089,333	694,146	694,146 1,150,189	592,886	242,047	
Treastiner Cash (General Bund)	411.048	010 101	720 010	1000									
Eura 17 (2616) (Certes at Land)	411,000	104,319	27,70	108,48	(289,894)	249,605	775,499	717,138	321,951	774,994	217,691	(93,147)	
rund 1/ (352/)	300,/2/	366,757	366,757	369,498	369,498	369,498	372,195	372,195	372,195	375,195	375,195	335,195	
Variance		0	0	0	0	0	0	0	0	0	0	0	
iotal Cash (General and Fund 17)	777,825	471,076	586,733	409,348	79,603	619,103	1,147,694	1,089,333	694,146	1,150,189	592,886	242,047	



NUAL BUDGET REPORT: -uly 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: BUSD District Office 300 B St. Biggs, CA

Date: June 20, 2011

Adoption Date: June 28, 2011

Signed:

Clerk/Secretary of the Governing Board (Original signature required) Place: BUSD 300 B St. Biggs, CA
Date: June 28, 2011

Time: 9:00 a.m.

Contact person for additional information on the budget reports:

Name: Pamela Ragan

Telephone: <u>530-868-1281 X 252</u>

Title: Financial Officer

E-mail: pragan@biggs.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.

CRITE	RIA AND STANDARDS		38.4	Not
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.	Met	Met
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.		
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.		
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		

ANNUAL BUDGET REPORT: July 1, 2011 Single Budget Adoption	
This budget was developed using the state-adopted Criteria to a public hearing by the governing board of the school dis 42127)	a and Standards. It was filed and adopted subsequent trict. (Pursuant to Education Code sections 33129 and
Budget available for inspection at:	Public Hearing:
Place: <u>BUSD District Office 300 B St. Biggs, CA</u> Date: <u>June 20, 2011</u>	Place: BUSD 300 B St. Biggs, CA Date: June 28, 2011
Adoption Date: June 28, 2011	Time: 9:00 a.m.
Signed:	_
Clerk/Secretary of the Governing Board (Original signature required)	-
Contact person for additional information on the budget repor	ts:
Name: Pamela Ragan	Telephone: 530-868-1281 X 252
Title: Financial Officer	E-mail: pragan@biggs.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.

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

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<u>)</u>	ERIA AND STANDARDS (con Salaries and Benefits		Met	Not Met
		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.	n/a	
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	
0	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	

S1	LEMENTAL INFORMATION Contingent Liabilities	Are there known or continue to the Little of	No	Yes
		Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
2	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?		Х
3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
	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
	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

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Printed: 6/29/2011 10:54 AM

S6	LEMENTAL INFORMATION (c Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	No	Ye
				X
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
l		If yes, are they lifetime benefits?		
		If yes, do benefits continue beyond age 65?	X	
		 If yes, are benefits funded by pay-as-you-go? 		X
37b	Other Self-insurance	Does the district provide other self-insurance benefits (e.g., workers'		X
	Benefits	compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		
		Classified? (Section S8B, Line 1)		X
}		• Management/supervisor/confidentials (0 - 1)		Х
·····		 Management/supervisor/confidential? (Section S8C, Line 1) 		X

A1	TIONAL FISCAL INDICATORS Negative Cash Flow		No	Yes
		Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Х	
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	
49	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

July 1 Budget (Single Adoption) 2011-12 Budget Workers' Compensation Certification

04 61408 0000000 Form CC

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-

to go	the governing board of the school district regar verning board annually shall certify to the coun cided to reserve in its budget for the cost of the	rding the estimated accrued but ity superintendent of schools the	t unfunded cost of those cla	ims. The
То	the County Superintendent of Schools:			
() Our district is self-insured for workers' comp Section 42141(a):	ensation claims as defined in E	ducation Code	
FOR THE PROPERTY OF THE PROPER	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in b Estimated accrued but unfunded liabilities:	udget:	\$ \$ \$0.00	
(<u>X</u>)	through a JPA, and offers the following information for the North Valley Sci Schools Self Funded JPA at the following we This school district is not self-insured for wor	mation: hools Insurance Group is availa bsite http://www.bcoe.org/bssp. kers' compensation claims.	able through the Butte /Financial.htm eeting: Jun 28, 2011	
	For additional information on this certification	, please contact:		
Name:	PAMELA RAGAN			
Title:	FINANCIAL OFFICER			
Telephone:	530-868-1281 X 252			
E-mail:				

		Exp	enditures by Object					F
		20	10-11 Estimated Ac	tuals		2011-12 Budget		
Description A. REVENUES	Resource Codes Codes		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
		:		4		1	:	
1 ELimit Sources	8010-809	9 3,648,702.00	0.00	7.640.700.00			!	
2) a Revenue	8100-829	:	391,128.00		3,474,356.00	:	3,474.356.00	-4.8%
3) Other State Revenue	8300-859			:	44,556.00		308,241.00	-29.4%
4) Other Local Revenue	8600-879		422,280.00		796,835,00		1,202,565.00	-3.1%
5) TOTAL, REVENUES	_	4,738,689.00	0.00		239,446.00	5.00	239,446.00	5.7%
B. EXPENDITURES		4,730,009.00	813,408.00	5,552,097.00	4,555,193.00	669,415.00	5,224,608.00	-5.9%
		1						
1) Certificated Salaries	1000-1999	1,851,423.62	358,212.71	2,209,636.33	1,821,541,97	277 400 70		j j
2) Classified Salaries	2000-2999	711,712.31	307,392.67		727,211.21	277,122.73	2,098,664.70	-5.0%
3) Employee Benefits	3000-3999	909,013.83	208,192.03	1,117,205.86	977,398.43	324,896.78	1,052,107.99	3.2%
4) Books and Supplies	4000-4999	228,173.00	153,287.00	381,460.00		192,807.66	1,170,206.09	4.7%
5) Services and Other Operating Expenditures	5000-5999	627,348.00	82,304.00	709,652.00	221,304.00	98,209.00	319,513.00	-16.2%
6) Capital Outlay	6000-6999		25,092.00	88,130.00	580,361.00	55,199.00	635,560.00	-10.4%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	-	20,002.00	60,130.00	3,500.00	0.00	3,500.00	-96.0%
· ·	7400-7499	0.00	181,519.00	181,519.00	11.550.00	241,558.00	253,108.00	20.48
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(62,925.00)	51,856.00	(11,069.00)	(66,526.00)	55,452.00	(11,074.00)	39.4%
9) TOTAL, EXPENDITURES		4,327,783.76	1,367,855.41	5,695,639.17	4,276,340.61	1,245,245.17		0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)						1,240,240.17	5,521,585.78	-3.1%
D. OTHER FINANCING SOURCES/USES		410,905.24	(554,447.41)	(143,542.17)	278,852.39	(575,830.17)	(296,977.78)	106.9%
			1	}				700.070
Interfund Transfers a) Transfers In		İ			1	i	İ	
b) Transfers Out	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/tJses	7600-7629	218,735.00	0.00	218,735.00	196,569.00	0.00	196,569.00	-10.1%
a) Sources	8930-8979	0.00		ļ	ŀ			75.770
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(503,815.00)	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES	3000 0383	(722,550.00)	503,815.00	0.00	(575,832.00)	575,832.00	0.00	0.0%
		[722,000.00]	503,815.00	(218,735.00)	(772,401.00)	575,832.00	(196,569.00)	-10.1%

			Expe	nditures by Object					
			201	0-11 Estimated Actu	als		2011-12 Budget		Ţ
	Resource Codes	Object Codes	Unrestricted (A)	Restricted `	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Dif
IN FUND							(E)	(F)	C&F
		···	(311,644.76):	(50.632.41)	(362,277.17)	(493,548.61)	1.83	(493,546.78)	36.{
							:	j	
				-	952,003.00	682,573.24	1.59	682,574.83	-28,3
+ F1b)		9783				0.00	0.00	0.00	-100.0
		0705				682,573.24	1,59	682,574.83	-34.7
e (F1c + F1d)		9/90			0.00	0.00	0.00	0.00	0.0
				1		682,573.24	1,59	682,574.83	-34.7
			682,573.24	1,59	682,574.83	189,024,63	3.42	189,028.05	-72,3
Balance (Actuals	s)								
		9711	2,000.00	0.00	2 000 00			Grand and M	howai
		9712	0.00		10				
		9713	0.00		8				
		9719	0.00			r Karanir (ACT ACTOR	500 B 2 30	enen:
		9730	0.00		100				
		9740	0.00		77				3.00
certainties		9770	0.00						
d Gains of Inves	stments	9775			9			9-54-148-05	61 n
		1	1		23				
		1			1111			dia dia manda di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di ka Kacamatan di kacamatan	
				1.59	680,574.83				
lance (Budget)					E 12 (2 (2)		1/46 pm (\$1.50)		
		9711			10.00000000	0.00		0.00	
		9712	or diag.			177			
		9713	2. 基本 1000		50 医髓管	"] '		EG EG	
		9719				ļ.	T	789	
		9740						1000	
		9750			To Summer to the				
		9760				i Ass	200000000000000000000000000000000000000	200	
			A Bertanas	PARAGOS	PACAGE OF THE	0.00	Erop Lack Street	0.00	
	,	9780	editales.			197 02s on have			
		e v				107,035,00	0.00	187,035.00	
inties	9	9789	Tem Canada Para Cara		200				
nount		1.					0.00	0.00	
	+ F1b) e (F1c + F1d) r F1e) Balance (Actual) certainties d Gains of Inves	+ F1b) e (F1c + F1d) + F1e) salance (Actuals) certainties d Gains of Investments	Resource Codes Codes IN FUND 9791 9793 + F1b) 9795 e (F1c + F1d) - F1e) Salance (Actuals) 9711 9712 9713 9719 9730 9740 certainties 9770 d Gains of Investments 9775 9780 9790 9790 lance (Budget) 9711 9712 9713 9719 9740 9750 9760 9780	Resource Codes	Resource Codes	Resource Codes	Resource Codes	Resource Codes	Total Fund Total Fund Total Fund Total Fund Col. A * B Unrestricted Col. A * B Unrestricted Col. A * B Unrestricted Col. A * B Unrestricted Col. A * B Col. A * B Unrestricted Col. A * B Col. A

, , , , , , , , , , , , , , , , , , ,				ricted and Restricted anditures by Object	I			!	04 61406 UL F
·			201	0-11 Estimated Act	uals		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund	% Diff Column
G. ASSETS						(0)	(E)	<u>(F)</u>	C&F
nsh In County Treasury		9110	0.00	0.00	0.00				
 Fair Value Adjustment to Cash in Count 	ty Treasury	9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00					
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00					
4) Due from Grantor Government		9290	0.00	0.00					
5) Due from Other Funds		9310	0.00	7	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	!	0.00	0.00				
9) Fixed Assets		9400	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00					
LIABILITIES			0.00	0.00	0.00		•		
1) Accounts Payable		9500 .	0.00	0.00:	0.70				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	Į.	0.00				
4) Current Loans		9640 :	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660	V.00	0.00	0.00				
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
UND EQUITY			0.00	0.00	0.00				
Ending Fund Balance, June 30 (G10 - H7)		ĺ	0.00						
			0.00	0.00	0.00				

			Unre Ex	estricted and Restrict ependitures by Object	ted :l				04 61408 00 F
			2	010-11 Estimated A	ctuals		2011-12 Bu	doet	
Description	Resource Codes	Object Codes		Restricted (B)	Total Fund col. A + B (C)	Unrestrict		Total Fur	
REVENUE LIMIT SOURCES					T	(D)	(E)	(F)	C&F
Principal Apportionment State Aid - Current Year								74. (1)	
Charter Schools General Purpose Entitle	ement - State Aid	8011	2,022,252.00	0.0	0 2,022,252	.00 1,851,55	57.00	0.00 1.851,5	7.00
State Aid - Prior Years	State Ald	8015 8019	. 0.00	.0.0	0 0	.00	그 그 나를 보였다. 그렇게 되었다.	0.00	0.00 -8.4% 0.00 0.0%
Tax Relief Subventions		8019	0.00	0.0	<u>0 </u>	.00	0.00	0.00	0.00 0.0%
Homeowners' Exemptions Timber Yield Tax		8021	30,735.00	0.0	30,735.	.00 30,73	5.00		
Other Subventions/In-Lieu Taxes		8022	0.00	0.00				0.00 30,73 0.00	
County & District Taxes Secured Roll Taxes		8029	1,788.00	0.00	1,788.		DESCRIPTION.	2.00 1.78	0.00 0.0% 3.00 0.0%
Unsecured Roll Taxes		8041	1,936,566.00	0.00	1,936,566.0	1,936,566	3.00	1,936,566	.00
Prior Years' Taxes		8042 8043	113,616.00	0.00	113,616.0	00 113,616	Lander and Select	.00 113,616	
Supplemental Taxes		8044	2,328.00	0.00		2,328	.00	.00 2,328	
Education Revenue Augmentation Fund (ERAF)		8045	6,301.00	0.00			00 00	6,301	
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	(467,218.00)	0.00	(467,218.0	0) (467,218.	.00) 00)	00 (467,218	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00		75122.3		
enalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.0	00 01	0.	0.0%
scellaneous Funds (EC 41604) oyalties and Bonuses		8081	0.00	0.00	0.00	<u> 0.c</u>	0.0	0.0	0.0%
ther In-Lieu Taxes	•	8082	0.00	0.00	0.00		0.0	0.0	0.0%
ess: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.0	0.0	0.0	1
olotal, Revenue Limit Sources			3.646,368.00	0.00	0.00	0.0		0.0	0.0%
enue Limit Transfers				0.00	3,646,368.00	3,475,673.00	0.00	3,475,673.0	-4.7%
restricted Revenue Limit ansfers - Current Year	0000	8091							
ntinuation Education ADA Transfer	2200	8091	0,00	ME WALLS REAL PROPERTY.	0.00	0.00		0.00	0.0%
nmunity Day Schools Transfer	2430	8091		0.00	0.00	Districts with the Co	0.00	0.00	1
Cial Education ADA Transfer	6500	8091	al socialistic est	0.00	0.00		0.00	3,00	0.0%
Other Revenue Limit nsfers - Current Year	All Other	2004			0.00 E		0.00	0.00	0.0%
RS Reduction Transfer		8091 8092	0.00	0.00	0 <u>.00</u>	0.00	0.00	0.00	0.0%
sfers to Charter Schools in Lieu of Proper		8096	15,262.00 (12,928.00)	0.00	15,262,00	10,833.00	0.00	10,833.00	-29.0%
erty Taxes Transfers		8097	0.00	0.00	(12,928.00)	(12,150.00)	0.00	(12,150.00)	-6.0%
enue Limit Transfers - Prior Years	i	8099	0.00	0.00	0.00		0.00	0.00	0.0%
L, REVENUE LIMIT SOURCES AL REVENUE			3,648,702.00	0.00	3,648,702.00	0.00 3,474,356.00	0.00	0.00 3,474,356.00	0.0% -4.8%
nance and Operations	я	110	0.00			j			
f Education Entitlement	•	181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Discretionary Grants	В	182	0.00	66,804,00 0,00	66,804.00	0.00	67,412.00	67,412.00	0.9%
utrition Programs	8:	220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve Funds Control Funds	82	260	2,532.00	0.00	2,532.00	2,221.00	0.00	0.00	0.0%
Reserve Funds		270	0.00	0.00	0.00	0.00	0.00	2,221.00	-12.3%
		80	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ncy Contracts Between LEAs	82	81	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
rough Revenues from	02		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4.	820 000-3299, 4000-	87	0.00	777.00	777.00	0.00	0.00	0.00	-100.0%
OA (IIICI: ARRA)	139, 4201-4215, 4610, 5510 829	30		312,311.00	312 744 00				
al and Applied ogy Education	3500-3699 829	ю .			312,311.00		191,694.00	191,694.00	-38.6%
Drug Free Schools	3700-3799 829			4.579.00	4,579.00		4,579.00	4,579.00	0.0%
deral Revenue (incl. ARRA)	All Other 829		42.833.00	6.657.00	0.00 49,490.00		0.00	0.00	0.0%
EDERAL REVENUE		7.	* ** *** - * - * - * - * .			42,335.00	0.00		1

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			Ex	penditures by Object					F
			2	010-11 Estimated Act	uals		2011-12 Budget		 -
Description	Resource Codes	Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
OTHER STATE REVENUE 'te Apportionments Alty Day School Additional Funding Current Year							(E)	(F)	C&F
Prior Years	2430	8311		0.00	0.00	bi ya ya i	0.00	0.00	0.09
ROC/P Entitlement	2430	8319		0.00	0.00		0.00	0.00	
Current Year	6355-6360	8311		0.00	0.00				
Prior Years	6355-6360	8319		0.00	0.00	to the second second	0.00	0.00	T
Special Education Master Plan Current Year	6500	8311		164,135.00	-		0.00	0.00	0.09
Prior Years	6500	8319	47.15.02	!	164,135.00		134,400.00	134,400.00	-18,1%
Home-to-School Transportation	7230	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	11 12 12 12 12 12 12 12 12 12 12 12 12 1	121,709.00 106,102.00	121,709.00		121,709.00	121,709.00	0.0%
Spec. Ed. Transportation	7240	8311		3,031.00	106,102.00		129,102.00	129,102.00	21.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	3,031.00		3,031.00	3,031.00	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	115,668,00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	115,668.00	117,810.00	0.00	117,810.00	1.9%
Mandated Costs Reimbursements		8550	24,550.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,389.00	8,093.00	24,550.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Restricted Levies - Other				0,000.00	69,482.00	59,512,00	9,257.00	68,769.00	-1.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00		ļ	1	
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	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
lealthy Start	6240	8590	40.000	0.00	0.00	27-12-50-02-02-02-02-02-02-02-02-02-02-02-02-02	0.00	0.00	0.0%
Reduction				0.00	0.00	21.000	0.00	0.00	0.0%
chool Community Violence	6200	8590		0.00	0.00	me l'aves de	0.00	0.00	0.0%
Prevention Grant	7391	8590		0.00	0.00		2.20		[
uality Education Investment Act	7400	8590	2000 AST AST AN	0.00	0.00		0.00	0.00	0.0%
Other State Revenue	All Other	8590	616,565.00	19,210.00	635,775.00	619,513.00	8 231 00	0.00	0.0%
TAL, OTHER STATE REVENUE			818,172.00	422,280.00	1,240,452.00	796,835.00	8,231.00 405,730.00	627,744.00 1,202,565.00	-1.3% -3.1%

1				2010-11 Estimated Act		- 	2011-12 Budget		-
Description	Resource Code:	Object S Codes		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Co
OTHER LOCAL REVENUE					· · · · · · · · · · · · · · · · · · ·	<u> </u>	(E)	(F)	<u>c</u>
Other Local Revenue					-		į	!	
County and District Taxes									
Other Restricted Levies				36			.1	•	
Secured Roll		8615	0.0	0.00	0.00	0.0	10		
Unsecured Rolf		8616	0.0	261	0.00	22 10 Kg (10 12 12 12 12 12 12 12 12 12 12 12 12 12	631		$\neg \neg$
Prior Years' Taxes		8617	0.0	(a)	0.00	5.4540 (5.44)	No.	0.00	
Supplemental Taxes		8618	0.0			Programme and the second		0.00	
Non-Ad Valorem Taxes				0.001	0.00	0.0	0.00	0.00	- -
Parcel Taxes		8621	0.00	0.00	0.00	0.0	0.00	0.00	$\langle $
Other		8622	0.00	0.00	0.00				
Community Redevelopment Funds				A.			0.00	0.00	<u>'</u>
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.0	0.00	0.00	
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	3		İ
Sates				0.00	0.00	0.00	0.00	0.00	┼
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00		0.00	
Food Service Sales		8634	0.00	0.00	0.00				<u> </u>
All Other Sales		8639	0.00	0.00	0.00	0.00	7	0.00	
Leases and Rentals		8650	16,502.00	1	16,502.00	20,400.00		0.00	
Interest		8660	30,000.00	0.00	30,000.00	30,000.00		20,400.00	2
Net Increase (Decrease) in the Fair Value						30,000,00	0.00	30,000.00	
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	2 6 12 13 5 6					
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	Ç
Transportation Services	7230, 7240	8675	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Services	Ali Other	8677		0.00	0.00		0.00	0.00	0
Mitigation/Developer Fees	AirOther	8677	0.00	0.00		0.00	0.00	0.00	0
All Other Fees and Contracts		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.00	
Plus: Misc Funds Non-Revenue		1	Į.		ĺ				
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From Local Sources		in C				and the second s			
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	172,149.00	0.00	172,149.00	181,546,00	6.00	181,546.00	5,
Other Transfer I		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers In		9781-8783	7,799.00	0.00	7,799.00	7,500.00	0.00	7,500.00	-3.
ensfers of Apportionments Special Education SELPA Transfers		ļ.		į	.3				
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00		
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					0.00	Tale before	0.00	0.00	0.0
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		
From JPAs	6360	8793		0.00	0.00			0.00	0.0
Other Transfers of Apportionments				· - ;	155 7	······i	0.00	0.00	0.0
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	Ali 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
									0.0
AL, OTHER LOCAL REVENUE	-		226,450.00	0.00	226,450.00	239,446.00	0.00	239,446.00	5.7

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			Expenditures by Object	t				
			2010-11 Estimated A	ctuals		2011-12 Budge	t	
Description Resource Co	Objec odes Code		ed Restricted	Total Fund col. A + B	Unrestricted		Total Fund col. D + E	% Diff
CERTIFICATED SALARIES				(C)	(D)	(E)	(F)	C&F
icated Teachers' Salaries					}			
Certificated Pupil Support Salaries	1100		71-11-1-1		24 1,583,805.	99 263,622.7	<u>5 1,847,428.7</u>	4 -4.4
Certificated Supervisors' and Administrators' Salaries	1200	42,37		0 42,375.0	36,686.	25 0.0	36,686.2	5 -13.4
Other Certificated Salaries	1300			-	201,049.	73 13,499.9	8 214,549.7	-8.8
TOTAL, CERTIFICATED SALARIES	1900	:	0.00			0.0	0.0	0.0
LASSIFIED SALARIES	· - • • • • • • • • • • • • • • • • • •	1,851,42	358,212.7	1 2,209,636.3	1,821,541.	277,122.7	3 2,098,664.70	<u>-5.0</u>
Classified Instructional Salaries	2100	18.191	.47 205,026.94	202.040.4	2.050			
Classified Support Salaries	2200	236,242	7				T	-5.35
Classified Supervisors' and Administrators' Salaries	2300	22,665					T - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	6.59
Clerical, Technical and Office Salaries	2400	315,258	7,1			-		18.89
Other Classified Salaries	2900	119,355		1			1	3.59
OTAL, CLASSIFIED SALARIES	2300	i		T		1		6.19
MPLOYEE BENEFITS		711,712	.31 307,392.67	1,019,104.9	727,211.2	1 324,896.78	1,052,107.99	3.29
STRS	3101-310	2 152,270	79 24,592.52	176,863.3	150 500 4			
ERS	3201-320	,		98,358.96				-3.9%
ASDI/Medicare/Alternative	3301-3302	!						22.2%
ealth and Welfare Benefits	3401-3402	1		108,283.60 468,049.34	-	1		1.8%
nemployment insurance	3501-3502			T				-2.8%
orkers' Compensation	3601-3602			22,937.55			50,645.46	120.8%
PEB, Allocated	3701-3702			76,954.35			71,035.91	-7.7%
PEB, Active Employees	3751-3752			149,039.00	1		177,635.00	19.2%
ERS Reduction	3801-3802			0.00			0.00	0.0%
her Employee Benefits	3901-3902			15,261.22	6,591.03	1	10,833.93	-29.0%
DTAL, EMPLOYEE BENEFITS		909,013.8		1,458.53		1	4,977.18	241.2%
OKS AND SUPPLIES		303,019.0	208,192.03	1,117,205.86	977,398.43	192,807.66	1,170,206.09	4.7%
2d Textbooks and Core Curricula Materials	4100	15,000.0	<u>0</u> 14,436.00	29,436.00	15,000.00	2.057.00	42.000	
and Other Reference Materials	4200	150.0		11,150.00		2,257.00	17,257.00	-41.4%
terials and Supplies	4300	201,803.0		283,552.00	0.00 190,584.00	9,000.00	9,000.00	-19.3%
ncapitalized Equipment	4400	11,220.0		57,322.00		76,952.00	267,536.00	-5.6%
bd	4700	0.0		0.00	15,720.00	10,000.00	25,720.00	-55.1%
TAL, BOOKS AND SUPPLIES		228,173.0		381,460.00	0.00	0.00	0.00	0.0%
VICES AND OTHER OPERATING EXPENDITURES			100,207.00	301,400.00	221,304.00	98,209.00	319,513.00	-16 <u>.2%</u>
pagreements for Services	5100	<u> 0.00</u>	0.00	0.00	0.00	0.00	0.00	0.0%
vel and Conferences	5200	16,948.00	42,544.00	59,492.00	22,075.00	23,115.00	45,190.00	-24.0%
s and Memberships	5300	8,000.00	300.00	8,300.00	6,500.00	300.00	6,800.00	-18.1%
rance	5400 - 5450	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
rations and Housekeeping vices							40,000.00	0.078
tals, Leases, Repairs, and	5500	167,500.00	0.00	167,500.00	173,500.00	0.00	173,500.00	3.6%
capitalized Improvements	5600	28,500.00	2,115.00	30,615.00	33,100.00	2,000.00	35,100.00	14.6%
sfers of Direct Costs	5710	14,007.00	(14,007.00)	0.00	14,007.00	(14,007,00)		Ï
sfers of Direct Costs - Interfund	5750	0.00	1	0.00	0.00	0.00	0.00	0.0%
essional/Consulting Services and erating Expenditures						V.00	0.00	0.0%
- '	5800	330,393.00	51,352.00	381,745.00	271,179.00	43,791.00	314,970.00	-17.5%
munications	5900	22,000.00	0.00	22,000.00	20,000.00	0.00	20,000.00	-9.1%
AL, SERVICES AND OTHER	3		į į	1	1	i		

1.00

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			. <u></u>	nrestricted and Rest Expenditures by Obj	ricled ect				04 61408 000 For
				2010-11 Estimated	l Actuals		2011-12 Budge	t	-,,
Description	Resource Codes	Objec Codes		I Restricted		Unrestricte		Total Fund col. D + E	% Diff Column
CAPITAL OUTLAY					(C)	(D)	(E)	(F)	C&F
Land		6100	_						
Land improvements		6170				0.00	0.00 0.00	00	.00 0.0%
. Buildings and Improvements of Buildings		6200	26,038.				0.00 0.00	0. 0.	.00 0.0%
Books and Media for New School Libraries		0200	20,038.	00 8,962	.00 35,00	3,500	0.00	3,500.	.00 -90.0%
or Major Expansion of School Libraries Equipment		6300	0.0	00: 0	.00(0.00	0.00): n	00 0.0%
Equipment Replacement	•	6400	37,000.0	00 16,130	.00 53,130	0.00	.00 0.00		
TOTAL, CAPITAL OUTLAY		6500	0.0	0	.00	0.00	.00 0.00	7	
OTHER OUTGO (excluding Transfers of Indire	ect Costel		63,038.0	25,092	00 88,130	3,500	.00 0.00	:	
Tuition Tuition for Instruction Under Interdistrict			!				•		
Attendance Agreements		7110	0.00	n :			:		
State Special Schools		7130	0.00		!	.00 <u>0.</u>	: _ : <u>=</u>	0.0	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	:			:	0,	00 0.	0.00	0.0	0.0%
Payments to County Offices		7141	0.00	1	0.	00 0.0	0.00		0.0%
Payments to JPAs		7142	0.00	7		0.0	241,558.00	241,558.00	
Transfers of Pass-Through Revenues		7143		0.0	0.0	0.0	0.00	0.00	
To Districts or Charter Schools	•	7211	0.00	0.0	2 0.0	20			
To County Offices		7212	0.00	0.0		1		0.00	···
To JPAs		7213.	0.00	1				0.00	· · · · · · · · · · · · · · · · · · ·
Special Education SELPA Transfers of Apportio To Districts or Charter Schools	nments 6500	7221			ļ	据是成功的	0.00		0.0%
To County Offices	6500	7222	Figure 1	0.00	T .	225 CAR-WGC1990 PD	0.00	0.00	0.0%
To JPAs	6500	7223		0.00	7	TORSHER TO THE RESERVE	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		2.00	0.00	J	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	Walte Street	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		21-7223	0.00	0.00	0.00	Enter the contract	0.00	0.00	0.0%
All Other Transfers		81-7283	0.00	0.00	0.00	7	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00		0.00	<u>0.00</u>	0.0%
Debt Service Debt Service - Interest					0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.00	11,550.00	0.00	11,550.00	New
OTAL, OTHER OUTGO (excluding Transfers of In	direct Costs)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
HER OUTGO - TRANSFERS OF INDIRECT COS	TS		0.00	181,519.00	181,519.00	11,550.00	241,558.00	253,108.00	39.4%
ransfers of Indirect Costs		2240							
ransfers of Indirect Costs - Interfund		7310 7350	(51,851.00)	51,856.00	5.00	(55,452.00)	55,452.00	0.00	-100.0%
)TAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS	 	(11,074.00)	0.00	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.0%
			(62,925.00)	51,856.00	(11,069.00)	(66,526.00)	55,452.00	(11,074.00)	0.0%
AL, EXPENDITURES		· :	4,327,783,76	1,367,855.41	5,695,639,17	4 276 340 61	101501515		

1,367,855.41

4,276,340.61

				Expenditures by Ob	ject				Fo
				2010-11 Estimate	d Actuals		2011-12 Bu	dget	
Description	Resource Codes	Object Codes				B Unrestrict		Total Fun	
INTERFUND TRANSFERS				(B)	(c)	(D)	(E)	(F)	C&F
INTE 'D TRANSFERS IN								·	
From Special Reserve Fund		8912		1.00	0.00	0.00	0.00		
From: Bond Interest and Redemption Fund		8914		,	10.	3.00	0.00	0.00	0.00 0.0%
Other Authorized Interfund Transfers In		8919					0.00	0.00	0.00 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0313		-				0.00	0.00 0.0%
INTERFUND TRANSFERS OUT			<u></u>		0.00	0.00	0.00	0.00	0.00 0.0%
To: Child Development Fund		7611		00.).00 i	0.00	;		
To: Special Reserve Fund	•	7612						1	0.0%
To: State School Building Fund/ County School Facilities Fund					i	7.00).00	2.00	0.0%
To: Deferred Maintenance Fund		7613	0.0		<u>.00 </u>	2.00	.00	0.00	0.0%
To: Cafeteria Fund		7615	195,941.0		.00 195,941	.00 184,391	.00	184,391	
Other Authorized Interfund Transfers Out		7616	22,794.0		.00 i 22,794	.00 12,178	.00	.00 12,178	
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.0			.00 0	.00 1	<u>.00 </u>	.00 0.0%
OTHER SOURCES/USES			218,735.0	0.	00 218,735	.00 196,569	.00 0	.00 196,569	.00 -10.1%
SOURCES			1		100 100 100 100 100				
State Apportionments Emergency Apportionments		8931			- 19 23				
Proceeds		9931	0.00	0	0.	00 0.	0.	00 0.	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	. <u>0.0</u> c						
Other Sources			<u>0.0</u> 0	0.0	0.0	0.0	20	0.0	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.0	0 0.0	20	10		
Long-Term Debt Proceeds Proceeds from Certificates of Participation					9.0	0.0	0.0	0.0	0.0%
Pro m Capital Leases		8971	0.00		0.0	و و و	0.0	0 0.0	0.0%
Proc. om Lease Revenue Bonds		8972 3973	0.00	T		0.0	0.0	0.0	0.0%
All Other Financing Sources		3979	0.00				0.0	0.0	0.0%
) TOTAL, SOURCES			0.00] "		7	0.0	0.00	0.0%
SES				0.00	0.00	2. 0.00	0.0	0.00	0.0%
Transfers of Funds from . Lapsed/Reorganized LEAs	7								
All Other Financing Uses		651 699	0.00	0.00			0.00	0.00	0.0%
) TOTAL, USES	, "	099	0.00	0.00		0.00	0.00	0.00	0.0%
NTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ontributions from Unrestricted Revenues	88	980	(503,815.00)	503,815.00		1,500	,		
ontributions from Restricted Revenues		990	0.00	0.00	0.00	(575,832.00		1	0.0%
ransfers of Restricted Balances		97	0.00	0.00	0.00	0.00	0.00	17. カナー・「砂塊器」	0.0%
TOTAL, CONTRIBUTIONS		!	(503,815.00)	503,815.00	0.00	0,00 (E75,000,00	0.00	1	0.0%
AL, OTHER FINANCING SOURCES/USES		!		99915110100	0.00	(575,832.00)	575,832.00		0.0%

 $(g_{ij}) = \alpha \circ \beta \circ \cdots \circ g_{ij}$

:-b+c-d+e)

503,815.00

(772,401.00)

(196,569.00)

Description	Resource Codes	Object Codesi	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	204,569.00	234,569.00	14.7%
3) Other State Revenue	٠.	8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	15,500.00	-40.4%
5) TOTAL, REVENUES	,		249,569.00	269,069.00	7.8%
3. EXPENDITURES				= 20 000 000	7.078
Certificated Salaries		1000-1999	0.00	0.00	0.00
2) Classified Salaries		2000-2999	112,797.09	115,973.92	0.0%
3) Employee Benefits		3000-3999	38,105.27	42,914.43	
4) Books and Supplies		4000-4999	108,534.00	110,534.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	1,853.00	750.00	-59.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,074.00	11,074.00	0.0%
9) TOTAL, EXPENDITURES			272,363.36	281,246.35	3.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,794.36)	(12,177.35)	-46.6%
OTHER FINANCING SOURCES/USES					70:076
1) Interfund Transfers a) Transfers In		8900-8929	22,794.00	12,178.00	10.00
b) Transfers Out		7600-7629	0.00	0.00	-46.6% 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%
) Contributions		8980-8999	0.00	0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES	÷		22,794.00	12,178.00	-46.6%

	, JOHN 100				· · · · · · · · · · · · · · · · · · ·
Description .	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND				Market Control of the	
BALANCE (C + D4)		, success??	(0.36)	0.65	-280.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791 .	0.00	(0.36)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.36)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.36)	New
2) Ending Balance, June 30 (E + F1e)			(0.36)	0.29	-180.6%
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	keli karaji salebi perili pa pripersio ili karaji seres	
General Reserve	**	9730	0.00		ermine och edenmände Roderman rekendens
Legally Restricted Balance		9740	0:00	indogether interved Indogether	
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	gridhen ar de la la la la la la la la la la la la la	
c) Undesignated Amount		9790	(0.36)		
d) Unappropriated Amount		9790		i digi provincia di provincia di seleta di seleta di seleta di seleta di seleta di seleta di seleta di seleta Seleta di seleta	
Components of Ending Fund Balance (Budget) a) Nonspendable				1557 1577 1577 1577	C Marie emperatores
Revolving Cash		9711	The state of the s	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.29	
c) Committed		(225) (225) (237)			
Stabilization Arrangements		9750		0.00	
Other Commitments		9760	A CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF T	0.00	
d) Assigned Other Assignments		9780		0.00	
¹ hassigned/Unappropriated		3.50		0.00	
eserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	gp	9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
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			
Accounts Receivable		9200	0.00		
Due from Grantor Government			0.00		
5) Due from Other Funds		9290	0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	A23-19-16-18-16-12-0:00-		•
10) TOTAL, ASSETS	- M:		0.00		
. LIABILITIES			ļ		
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		
UND EQUITY					
Ending Fund Balance, June 30					
G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	204,569.00	234,569.00	14.7%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			204,569.00	234,569.00	14.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,000.00	: 19,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,000.00	19,000.00	0.0%
OTHER LOCAL REVENUE				:	
Local Revenue					
Sales Sale of Equipment/Supplies					
•		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,500.00	16,500.00	-37.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,000.00)	. (2,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					Ministra
All Other Local Revenue		8699	1,500.00	1,000.00	-33.3%
TOTAL, OTHER LOCAL REVENUE			26,000.00	15,500.00	-40.4%
OTAL, REVENUES	"Water - v		249,569.00	269,069.00	7.8%

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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	0.09
Other Certificated Salaries	1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.09
CLASSIFIED SALARIES				
Classified Support Salaries	2200	64,835,56	74,278.48	14.6%
Classified Supervisors' and Administrators' Salaries	2300	46,995.66	40,729.57	-13.3%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	965.87	965.87	0.0%
TOTAL, CLASSIFIED SALARIES	,	112,797.09	115,973.92	2.8%
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	10,979.14	13,221.02	20.4%
OASDI/Medicare/Alternative	3301-3302	8,650.78	8,872.00	2.6%
Health and Welfare Benefits	3401-3402	14,959.64	16,348.31	9.3%
Unemployment Insurance	3501-3502	814.19	1,867.18	129.3%
Workers' Compensation	3601-3602	2,701.52	2,605.92	-3.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		38,105.27	42,914.43	12.6%
DOKS AND SUPPLIES	-			
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	6,534.00	6,534.00	0.0%
Ioncapitalized Equipment	4400	0.00	2,000.00	New
ood	4700	102,000.00	102,000.00	0.0%
OTAL, BOOKS AND SUPPLIES		108,534.00	110,534.00	1.8%

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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	550.00	250.00	-54.5%
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 Improveme	nts	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	1,303.00	500.00	-61.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		1,853.00	750.00	-59.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
[ment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		ļ			
Transfers of Indirect Costs - Interfund		7350	11,074.00	11,074.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		11,074.00	11,074.00	0.0%
OTAL, EXPENDITURES			272,363.36	281,246.35	3.3%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent
INTERFUND TRANSFERS			-Summered Actuals	padget	Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	22,794.00	12,178.00	-46.69
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			22,794.00	12,178.00	-46.6%
INTERFUND TRANSFERS OUT	,				10.07
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
THER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		0005			
Long-Term Debt Proceeds		8965	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%
JSES					0.070
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%
DNTRIBUTIONS		The state of the s			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0:0%
ransfers of Restricted Balances		8997	0.00	0:00	0.0%
) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TAL ATUED FINANCING COURSES HORS					
TAL, OTHER FINANCING SOURCES/USES - b + c - d + e)			22,794.00	12,178.00	-46.6%

		· · · · · · · · · · · · · · · · · · ·			
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	·				
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,569.00	234,569.00	14.7%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	15,500.00	-40.4%
5) TOTAL, REVENUES		· · · · · · · · · · · · · · · · · · ·	249,569.00	269,069.00	7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	9 19 19 19 19 19 19 19 19 19 19 19 19 19	0.0%
3) Pupil Services	3000-3999		261,289.36	270,172.35	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		-0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
(eneral Administration	7000-7999		11,074.00	11,074.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	·	75,000,000	272,363.36	281,246,35	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		·			
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			(22,794.36)	(12,177.35)	-46.6%
1) Interfund Transfers					
a) Transfers In		8900-8929	22,794.00	12,178.00	-46.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			22,794.00	12,178.00	-46.6%

	· · · · · · · · · · · · · · · · · · ·			
Description Function Code	es Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(0.00)		
F. FUND BALANCE, RESERVES		(0.36)	0.65	-280.6
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	0.00	(0.36)	Ne
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0.00	(0.36)	Ne
d) Other Restatements	9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		0.00	(0.36)	Ne
2) Ending Balance, June 30 (E + F1e)		(0.36)	0.29	-180.69
Components of Ending Fund Balance (Actuals)				
Reserve for Revolving Cash	9711			
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00	eing (St. deise was S	
Legally Restricted Balance	9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		0.00	eni e apinos de las Propo	
Designated for the Unrealized Gains of	9770	0.00		
Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	(0,36)		
d) Unappropriated Amount	9790			
Components of Ending Fund Balance (Budget) a) Reserve for		saming the objects	i i i	Property of the second
Revolving Cash	9711		0.00	
Stores	9712	And the state of t	0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	
b) Restricted	9740		0.29	And the state of t
c) Committed	2.00 mg / 2.00 m			
Stabilization Arrangements	9750		0.00	Control of the Contro
Other Commitments (by Resource/Object)	9760		0.00	Andre pand prove (can open prove pro
d) Assigned Other Assignments (by Resource/Object)	0700		Comments of the comments of th	Charles and the Control of the Contr
e) Unassigned/Unappropriated	9780		0.00	
Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Unassigned/Unappropriated Amount
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Resource	Resource Description		2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	0.29
Total, Restri	cted Balance	0.00	0.29

Description	Resource Codes Object Code	2010-11 s Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	o o o o o o o o o o o o o o o o o o o	Figure 1992 (1997)	Dudget	Difference
		24.5 Marin 12.02 (25.35)		
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	657,861.00	0.00	-100.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES		657,861.00	0.00	-100.09
3. EXPENDITURES				
		English State (1994)		
1) Certificated Salaries	1000-1999	0.00	9.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	40,250.00	13,244.00	-67.1%
5) Services and Other Operating Expenditures	5000-5999	158,603.00	426,045.00	168.6%
6) Capital Outlay	6000-6999	212,697.00	10,000.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	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		411,550.00	449,289.00	9.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				· · · · · · · · · · · · · · · · · · ·
FINANCING SOURCES AND USES (A5 - B9)	WOO AKE . SHOWING THE PARTY OF	246,311.00	(449,289.00)	-282.4%
OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In				•
•	8900-8929	195,941.00	184,391.00	-5.9%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	
3) Contributions	8980-8999			0.0%
) TOTAL, OTHER FINANCING SOURCES/USES	0900-0999	195,941.00	184,391.00	0.0% -5.9%

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Description	Popouros Cadas	Object Cad-	2010-11	2011-12	Percent
- Company - Comp	Resource Codes ·	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,252.00	(264,898.00)	-159.9%
F. FUND BALANCE, RESERVES					(0010)
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	•	9791	324,771.00	767,023.00	136.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,771.00	767,023.00	136.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,771.00	767,023.00	136.2%
2) Ending Balance, June 30 (E + F1e)			767,023.00	502,125.00	-34.5%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
Ail Others		9719	10.00		
General Reserve		9730	0,00	od valorina paradosi, alto aporto de Alto Rese, de distribuição de la composição de la composição de la composição de la composição de la composição	
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770			
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00	Constitution of the second of	Helicania estatular espara (122)
Other Designations		9780	0.00	Harana and Apartas	
c) Undesignated Amount		9790	767,023.00		
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	Loise of Section 1	ő.öo	
b) Restricted		9740		162,001.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		0790			
Inassigned/Unappropriated		9780		340,124.00	
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description Res	ource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				***************************************	
1) Cash					
a) in County Treasury		9110	0.00		
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		meter :	0.00		
. 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		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

				- ANTI-LEW METERS (SHOOKETS)	, , , , , , , , , , , , , , , , , , ,
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011 -12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	657,861.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			657,861.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					the second secon
Sales				. •	
Sale of Equipment/Supplies		. 8631	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			657,861.00	0.00	~100.0%

Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES			a day of	Difference
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			0.00	0.07
STRS .	3101-3102	0.00	. 0.00	0.0%
PERS 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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%
FOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
flaterials and Supplies	4300	17,243.00	3,244.00	-81.2%
loncapitalized Equipment	4400	23,007.00	10,000.00	-51.2% -56.5%
OTAL, BOOKS AND SUPPLIES		40,250.00	13,244.00	56.5% 67.1%

		·	Difference of the second		
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				Dudget	Difference
Subagreements for Services		5100	0.00	0.00	0.00
Travel and Conferences	·	5200	500.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvement	is	5600	9,168.00	10,000.00	9.19
Transfers of Direct Costs		5710	0:00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	•	5800	148,935.00	416,045.00	179.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		158,603.00	426,045.00	168.6%
CAPITAL OUTLAY	•			120,010.00	100.076
Land Improvements	•	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	212,697.00	10,000.00	-95.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			212,697.00	10,000.00	-95.3%
OUTGO (excluding Transfers of Indirect Costs)		į			
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 Cos	sts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			411,550.00	449,289.00	9.2%

INTERFUND TRANSFERS IN From: General, Special Reserve, & Building Funds					Difference
From: General, Special Reserve,					
		8915	195,941.00	184,391.00	-5.9
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			195,941.00	184,391.00	-5.99
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		<u></u>	0.00	0.00	0.0%
JSES					
Transfers of Funds from			ļ		;
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
d) TOTAL, USES		Supracinal participation of the second secon	0.00	0.00	0.0%
DNTRIBUTIONS					The second secon
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
ransfers of Restricted Balances		8997	0.00	0:00	0.0%
) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES - b + c - d + e)			195,941.00	184,391.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	657,861.00	0.00	_100.C
4) Other Local Revenue		8600-8799	0.00	0.00	
5) TOTAL, REVENUES			657,861.00	0.00	0.0
EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	
2) Instruction - Related Services	2000-2999		0:00	0.00	
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999			0.00	0.0
5) Community Services	5000-5999			0.00	
6° ⊂nterprise	6000-6999			0.00	0:09 0:09
eneral Administration	7000-7999	7 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.00	0.00	0.09
8) Plant Services	8000-8999		411,550.00	449,289.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
0) TOTAL, EXPENDITURES			411,550.00	449,289.00	9.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)				101200.00	5,276
OTHER FINANCING SOURCES/USES	101 - 102 - 100 LON	137 /61	246,311.00	(449,289.00)	-282.4%
) Interfund Transfers					
a) Transfers In		8900-8929	195,941.00	184,391.00	-5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0%
Contributions		8980-8999	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		2000 0000	195,941.00	0.00	0.0%

Description Fu	inction Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		·	442,252.00	(264,898.00)	-159.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,771.00	767,023.00	136.29
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			324,771.00	767,023.00	136.29
d) Other Restatements	•	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,771.00	767,023.00	136.29
2) Ending Balance, June 30 (E + F1e)			767,023.00	502,125.00	-34.5%
Components of Ending Fund Balance (Actuals) a) Reserve for			And the second s		
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		. a margint por reporte. La little autopolica (A.
General Reserve	* *	9730	0.00		
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740 9770	0.00	o de la como de la como de la como de la como de la como de la como de la como de la como de la como de la como Transportación de la como de la	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	767,023.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)		3100		A second	
a) Reserve for Revolving Cash		9711	A part of the part	0.00	The state of the s
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	The second secon
All Others		9719		0.00	The second secon
b) Restricted		9740		162,001.00	
c) Committed				102,001.00	
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	The state of the s
d) Assigned Other Assignments (by Resource/Object)		9780		340,124.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	13 200	0.00	

Resource Description		2010-11 Estimated Actuals	2011-12 Budget	
6205		0.00	162,001.00	
Total, Restr	icted Balance	0.00	162,001.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES		***************	8,000.00	8,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·	- 14.	8,000.00	8,000.00	0.0%
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%
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%

Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
		8,000.00	8,000.00	0.0%
	9791	369,858.00	377,858.00	2.2%
	9793	0.00	0.00	0.0%
		369,858.00	377,858.00	2.2%
	9795	0.00	0.00	0.0%
		369,858.00	377,858.00	2.2%
		377,858.00	385,858.00	2.1%
	97.11	0.00		
	9712	0.00		
•	9713	0.00		
	9719	0.00		
	9730	0.00		
	9740	0.00		
	9770	0.00		
		of the country of the		
	9775	. 0.00		
	9780	0.00		
	9790	377,858.00		Charles and the control of the contr
	9790			
				Company of the Compan
	9711		0.00	And the second s
	9712	A STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF T	0.00	and the production of the state
	9713		0.00	
	9719		0.00	
	9740		0.00	
	0750		0.00	
	200		200	
	9/00		0.00	
	9780		0.00	
	2 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
	9789		385,858.00	
		9791 9793 9795 9711 9712 9713 9719 9730 9740 9770 9775 9780 9790 9790 9790 9790 9711 9712 9713 9719 9740 9750 9760 9780	8,000,00 9791 369,858.00 9793 0.00 369,858.00 9795 0.00 369,858.00 377,858.00 9712 9.00 9713 0.00 9730 0.00 9740 0.00 9770 0.00 9770 0.00 9770 0.00 9770 0.00 9771 9770 0.00 9770 0.7858.00 9790 377,858.00 9790 377,858.00 9790 9790 9711 9712 9713 9714 9714 9715 9710 9710 9710 9710 9711 9712 9713 9710 9710 9710 9710 9710 9710 9710 9710	8,000.00 8,000.00 9791 369,858.00 377,858.00 9793 0.00 0.00 369,858.00 377,858.00 9795 0.00 0.00 369,858.00 377,858.00 377,858.00 385,858.00 9711 0.00 9712 0.00 9719 0.00 9740 0.00 9770 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	•	
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	V	•
8) Other Current Assets	9340	0.00		
9) Fixed Assets	9400	0.00		
10) TOTAL, ASSETS		0.00	. ,	
LIABILITIES				
1) Accounts Payable	9500	0.00		The second of th
2) Due to Grantor Governments	9590	0.00		e de la companya de l
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		
FUND EQUITY				
Ending Fund Balance, June 30				
(G10 - H7)		0.00		

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

	oconcetta rentative .			
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	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8,000.00	8,000.00	0.0%
TOTAL, REVENUES		8,000.00	8,000.00	0.0%

- Committee of the Comm		namanar ·			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS		-			
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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				0.50	0.070
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11	2011-12	Percent
	i unction Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES			era partinezaren bi 16a biztarrakoa		e Pagarana
1) Revenue Limit Sources	•	8010-8099°	0.00		0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL: REVENUES	CONTRACTOR OF THE PROPERTY OF		8,000.00	8,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)				ali di Budun Gunde 2000. An di Gunde et de desert	
				od rejej do davidajaja etkologi Travencia bando kontraja	
1) Instruction	1000-1999			0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00 p. 10 p	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
nterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	_	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2000 0.00	25 0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					w v
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,000.00	8,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				-	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses	e produce de la companya de la compa	7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0999	0.00	0.00	0.0%

Description Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8,000.00	8,000.00	0.0%
. FUND BALANCE, RESERVES		4,000.00	8,000.00	0.07
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	369,858.00	377,858.00	2.29
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	, .	369,858.00	377,858.00	2.2%
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		369,858.00	377,858.00	2.2%
2) Ending Balance, June 30 (E + F1e)		377,858.00	385,858.00	2.1%
Components of Ending Fund Balance (Actuals) a) Reserve for				
Revolving Cash Stores	9711 9712	0.00		
Prepaid Expenditures	9713	0.00	percent les écolos Barrieros aper	
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties	9740 9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00	e diktoriosom di pang e spektorios	
c) Undesignated Amount	9790	377,858.00		
d) Unappropriated Amount	9790		o upo de un este de siño e uso. La como esta do esta se esta en esta en esta en esta en esta en esta en esta en esta en esta en esta en esta e	
Components of Ending Fund Balance (Budget) a) Reserve for	20 cm			
Revolving Cash	9711		0.00	
Stores	9712		0,00	
Prepaid Expenditures	9713		0.00	e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co
All Others	9719		0.00	
b) Restricted	9740		0.00	
c) Committed Stabilization Arrangements	9750		0.00	
Other Commitments (by Resource/Object)	9760	To define the second of the se	0.00	
d) Assigned	S S			45.000.000.000
Other Assignments (by Resource/Object)	9780		0.00	Party Commence of the Commence
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		_ 385,858.00	
Unassigned/Unappropriated Amount	9790		0.00	

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

	·		2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				The state of the s	
1) Revenue Limit Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue	·	8100-8299	0.00		0.0%
3) Other State Revenue		8300-8599	0.00		0.0%
4) Other Local Revenue		8600-8799	4,000.00		0.0%
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		4,000.00	4,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0:0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0:00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			• .		
FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES	, unconsiderate such .		4,000.00	4,000.00	0.0%
Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses Sources		9030 9070	0.00		
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	. •	2000-0398	0.00	0.00	0:0% 0.0%

Description Re	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			4 000 00	4 000 00	0.01
BALANCE (C + D4)	· .		4,000.00	4,000.00	0.0
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	213,803.00	217,803.00	1.99
b) Audit Adjustments		9793	. 0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			213,803.00	217,803.00	1.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			213,803.00	217,803.00	1.9
2) Ending Balance, June 30 (E + F1e)			217,803.00	221,803.00	1.8
Components of Ending Fund Balance (Actuals)			and introduced a		
a) Reserve for Revolving Cash	•	9711	0.00		
Stores		9712	0.00		
		9713	0.00		
Prepaid Expenditures	•	9713	0.00		
All Others			0.00		
General Reserve		9730			Name of the state
Legally Restricted Balance b) Designated Amounts		9740	0.00		
Designated for Economic Uncertainties		9770	0.00		The second secon
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury	. :	. 9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	217,803.00	erpēra dašološas. Represonās dalionās	The second secon
d) Unappropriated Amount		9790		indrak spake deli Kab	
Components of Ending Fund Balance (Budget) a) Nonspendable					The state of the s
Revolving Cash		9711		0.00	The second secon
Stores		9712	The state of the s	0.00	The second secon
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		221,803.00	
) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS	•	2000		
Cash a) in County Treasury	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	9111			
b) in Banks		0.00		
	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		· · · · · · · · · · · · · · · · · · ·
(0) TOTAL, ASSETS		0.00	2.8	
LIABILITIES				
1) Accounts Payable	9500	0.00		Marin Barran
2) Due to Grantor Governments	9590	0.00	+ 4 - + 5 - + + + + + + + + + + + + + + + +	* · · · · · · · · · · · · · · · · · · ·
3) Due to Other Funds	9610	0.00	٠.	
4) Current Loans	9640	The second secon		
5) Deferred Revenue	9650	0.00		e e e e
6) Long-Term Liabilities	9660			
7) TOTAL, LIABILITIES	2000	0.00		
UND EQUITY		0.00		
Ending Fund Balance, June 30 G10 - H7)		0.00		

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					AND AND AND AND AND AND AND AND AND AND
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
THER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
c) TOTAL, SOURCES USES	· .		0.00	0.00	0.0%
·					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES					
ı - b + c - d)			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Function

A REVENUES 1) Revenue Limit Sources 8010-8099 1) 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
1) Revenue Limit Sources 2) Fedoral Revenue 8100-8298 30	Description	Function Codes	Object Codes			
2) Federal Revenue	A. REVENUES					
2) Federal Revenue						
3) Other State Revenue 8300-8599 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			8010-8099		0.00	0.0%
A) Other Local Revenue	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
S. TOTAL, REVENUES	3) Other State Revenue		8300-8599	0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-1999	4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
1) Instruction 1000-1999	5) TOTAL, REVENUES		FM-1	4,000.00	4,000.00	0.0%
2) Instruction - Related Services 2000-2999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	B. EXPENDITURES (Objects 1000-7999)					
3) Pupil Services 3000-3999	1) Instruction	1000-1999	-	0.00	0.00	= 0.0%
4) Ancillary Services 4000-4999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
5) Community Services 5000-5999	3) Pupil Services	3000-3999	in the state of th	0.00	9.00	0.0%
Terprise	4) Ancillary Services	4000-4999		0.00	0.00	0.0%
7) General Administration 7000-7999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	5) Community Services	5000-5999		0.00	0.00	.0.0%
8) Plant Services 8000-8999	nterprise	6000-6999		0.00	0.00	0.0%
9) Other Outgo 9000-9999 7800-7899 0.000 0.000 0.000 0.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.0000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10	7) General Administration	7000-7999		0.00	0.00	0:0%
9) Other Outgo 9000-9999 7600-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	8) Plant Services	8000-8999		0:00	0,00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	9) Other Outgo	9000-9999		0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	10) TOTAL, EXPENDITURES	· · · · · · · · · · · · · · · · · · ·			0.00	10.0%
FINANCING SOURCES AND USES (A5 - B10)	C. EXCESS (DEFICIENCY) OF REVENUES					-
1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		***************************************	***	4,000.00	4,000.00	0.0%
a) Transfers In 8900-8929 0.00 0.00 0.09 b) Transfers Out 7600-7629 0.00 0.00 0.09 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.09 b) Uses 7630-7699 0.00 0.00 0.09 3) Contributions 8980-8999 0.00 0.00 0.00	O. OTHER FINANCING SOURCES/USES					
b) Transfers Out 7600-7629 0.00 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 b) Uses 7630-7699 0.00 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 0.00						
2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 b) Uses 7630-7699 0.00 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 0.00					0.00	0.0%
a) Sources 8930-8979 0.00 0.00 0.09 b) Uses 7630-7699 0.00 0.00 0.09 3) Contributions 8980-8999 0.00 0.00 0.00			7600-7629	0.00	0.00	0.0%
b) Uses 7630-7699 0.00 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 0.00	•		8930-8979	0.00	0.00	0.0%
3) Contributions 8980-8999 0:00 0:00 0:00	b) Uses		7630-7699	0.00		0.0%
	3) Contributions			Service of the servic		0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Function

escription Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
FUND BALANCE, RESERVES	,	4,000.00	4,000.00	0.0
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	213,803.00	217,803.00	1.9
b) Audit Adjustments	. 9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		213,803.00	217,803.00	1.9
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		213,803.00	217,803.00	1.9
2) Ending Balance, June 30 (E + F1e)		217,803.00	221,803.00	1.8
Components of Ending Fund Balance (Actuals)	<u>.</u>	the area in the same of		
a) Reserve for Revolving Cash	9711	0.00		
Stores ***	9712	0.00		(Transportunity)
Prepaid Expenditures	9713	0.00	iki seringa kangsa menggunia di menggunik mpaken di penggunik s	
All Others	9719		inga serialah di diadak di Digerapakan di digerapak	
General Reserve		0.00		
 A second of the s	9730	0.00		
Legally Restricted Balance b) Designated Amounts	9740	0.00		
Designated for Economic Uncertainties	. 9770.	0:00		Annual Company of the
Designated for the Unrealized Gains of Investments and Cash in County Treasury	0775		leuge ge	
Other Designations (by Resource/Object)	9775	0.00		
	9780	0.00		
.c) Undesignated Amount	9790	217,803.00	arkonak i den bebirah Berrangan benjangan	
d) Unappropriated Amount Components of Ending Fund Balance (Budget)	9790			
a) Reserve for	100 mm / mm / mm / mm / mm / mm / mm / m		KINON SPOT VOICE TO SECTION	
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				11 Fr
Stabilization Arrangements	9750		0.00	
Other Commitments (by Resource/Object)	9760		0.00	
d) Assigned				ra som dideso Albanis di Gra
Other Assignments (by Resource/Object)	9780		221,803.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		nan	
Unassigned/Unappropriated Amount	9790		0.00	

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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

Description Resource Co	des Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	42,881.00	17,000.00	-60.49
5) TOTAL, REVENUES		42,881,00	17,000.00	-60.49
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Saláries	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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	- 0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0:00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				•
FINANCING SOURCES AND USES (A5 - B9)		42,881.00	17,000.00	-60.4%
O. OTHER FINANCING SOURCES/USES				
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)			42,881.00	17,000.00	-60.4
F. FUND BALANCE, RESERVES				17,000,00	
Beginning Fund Balance As of July 1 - Unaudited		9791	104,019.00	146 000 00	44.0
b) Audit Adjustments		9793		146,900.00	41.2
•		9/93	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			104,019.00	146,900.00	41.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		-	104,019.00	146,900.00	41.2
2) Ending Balance, June 30 (E + F1e)			146,900.00	163,900.00	11.6
Components of Ending Fund Balance (Actuals)			100 mg		
a) Reserve for Revolving Cash		9711	0.00		And the second s
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance				Arcii Dae Best virgini	
b) Designated Amounts		9740	0.00		
Designated Amounts Designated for Economic Uncertainties		9770	0.00	an es seus es as as as as An en es san as as as as as	the state of the s
Designated for the Unrealized Gains of			e 5 to 10 to		
Investments and Cash in County Treasury		9775	0.00	ur. 75449. Eliza di Adjudi i emperario contribui	
Other Designations		9780	0.00	ar igini sarganizati d	The second secon
c) Undesignated Amount		9790	146,900.00		
d) Unappropriated Amount	·	9790			
Components of Ending Fund Balance (Budget) a) Nonspendable			The second secon		The state of the s
Revolving Cash	·	9711	The second secon	0.00	A Committee of the Comm
Stores		9712		0.00	
Prepaid Expenditures		9713	Company of the control of the contro	0.00	2.2
All Others		9719		0.00	A 15 August and August
b) Restricted		9740		163,900.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned		0700	The state of the s	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
Other Assignments		9780		0.00	
Vinassigned/Unappropriated Reserve for Economic Uncertainties		9789	n er Literatur de ist de Sib La dinerali de concideration	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		
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		
. 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	A CONTROL OF THE PROPERTY OF T		4
7) TOTAL, LIABILITIES	<u> </u>		0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		•

	bject 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
THER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.09
Unsecured Roll	8616 ·	0.00	0.00	0.09
Prior Years' Taxes	8617	0.00	0.00	0.0
Supplemental Taxes	8618	0.00	0.00	0.09
-Ad Valorem Taxes arcel Taxes	8621	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.09
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%
nterest	8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Fees and Contracts	*			
Mitigation/Developer Fees	8681	40,881.00	15,000.00	-63.3%
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%
OTAL, OTHER LOCAL REVENUE		42,881.00	17,000.00	-60.4%
TAL, REVENUES		42,881.00	17,000.00	-60.4%

Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES	33,000	Loumated Actuals	Budget	Difference
				· · ·
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	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.09
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
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%
DPEB, 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%
OTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
DOKS AND SUPPLIES				
pproved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
ooks and Other Reference Materials	4200	0.00	0.00	.07.0%
laterials and Supplies	4300	0.00	0.00	0.0%
oncapitalized Equipment	4400	0.00	0.00	0.0%
OTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%

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			0045.11		_
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		1			
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	3	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY			5.500	0.00	
Land		6100	0.00	0.00	0.0%
* Improvements		6170	0.00	0.00	0.0%
buildings and Improvements of Buildings	2000	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	٠.			·	
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 Co.	sts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Danas C. I	OL: 10.	2010-11	2011-12	Percent
NTERFUND TRANSFERS	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
MIERFUND TRANSPERS					
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	2.22		
Other Authorized Interfund Transfers Out		Ī	0.00	0.00	0.0
		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES			0.00	0.00	0.0
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		
Long-Term Debt Proceeds		8903	0.00	0.00	0.09
Proceeds from Certificates of Participation		8971	0.00	.0.00	0.09
Proceeds from Capital Leases	•	8972	. 0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
) TOTAL, SOURCES			0.00	0.00	0.0%
SES					
ransfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.000
All Other Financing Uses		7699	0.00	0.00	0.0%
TOTAL, USES		1000	0.00	0.00	0.0%
ONTRIBUTIONS		1		0.00	0.0%
ontributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
ontributions from Restricted Revenues		8990	0.00	0.00	0.0%
TOTAL, CONTRIBUTIONS		333	0.00	0.00	0.0%
AL, OTHER FINANCING SOURCES/USES		1115		, <u></u>	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,881.00	17,000.00	60.4%
5) TOTAL, REVENUES		- Negle Daniel Berger British (Section 1)	42,881.00	17,000.00	-60.4%
B. EXPENDITURES (Objects 1000-7999)					
					a en en en en en en en en en en en en en
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	•	0.00	0.00	0.0%
3) Pupil Services	3000-3999	j	0.00	0,00	0.0%
4) Ancillary Services	4000-4999		10 Marin - 1842 0.00	0.00	0.0%
5) Community Services	5000-5999		0:00	0.00	0.0%
nterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					·
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,881.00	17,000.00	-60.4%
). 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%
Other Sources/Uses Sources		9020 9070	0.00	. 0.00	. 000
		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	0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

- Indicating the second		2010-11	2011-12	Percent
Description Function Codes	Object Codes	Estimated Actuals	Budget	Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		42,881.00	17,000.00	-60.4
FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	104,019.00	146,900.00	41.3
b) Audit Adjustments	9793	0,00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		104,019.00	146,900.00	41.
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		104,019.00	146,900.00	41.3
2) Ending Balance, June 30 (E + F1e)		146,900.00	163,900.00	11.6
Components of Ending Fund Balance (Actuals) a) Reserve for				ille out a service de la communicación de la c
Revolving Cash	9711	0.00		dia are arbi
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		e de dese
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties	9770	0,00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	146,900.00		
d) Unappropriated Amount	9790			in Pos
Components of Ending Fund Balance (Budget) a) Nonspendable		And the second of the second o		
Revolving Cash	9711		0.00	
Stores	9712		0.00	British Belleville History
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	The same of the sa
b) Restricted	. 9740		163,900.00	
c) Committed				Control of the contro
Stabilization Arrangements	9750		0.00	Part Print Control of the Control of
Other Commitments (by Resource/Object)	9760		0.00	
d) Assigned Other Assignments (by Resource/Object)	9760		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Biggs Unified Butte County

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

Resource	Description	 2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	0.00	. 163,900.00
Total, Restri	cted Balance	0.00	163,900.00

Description Res	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					A property of the second secon
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.09
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	W-00004****		0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	142 Sept. 100 H. anu 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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0:0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					- Cinc
FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES					e. e
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%
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)					
F. FUND BALANCE, RESERVES			0.00	0.00	0.04
Beginning Fund Balance As of July 1 - Unaudited		9791	149.00	149.00	. 0.09
b) Audit Adjustments		9793	0.00		0.0
c) As of July 1 - Audited (F1a + F1b)		ĺ	149.00		0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			149.00	149.00	0.0
2) Ending Balance, June 30 (E + F1e)			149.00	149.00	0.09
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash	•				
Stores		9711	0.00		usendografija Postantografija
Prepaid Expenditures		9712 9713	0.00		
All Others		9719	0.00	n i Projecija or vedicija i sija. Živo tika Sirović i slavaji str	
General Reserve		9730	0.00		THE LOCK OF
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		Logopetic och Heroen och som de Samer de senden
Other Designations	e e.	9780	0.00		
c) Undesignated Amount		9790	149.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash	+ +	9711		0.00	enio di Dobin Gripa Gripa Sandini, Azan e La rasa di Barata Azan e
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	The state of the s	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		149.00	
Jnassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	ritetara kangganika Labertaran

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		
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	s -	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	<u> </u>		0.00		
FUND EQUITY					
Ending Fund Balance, June 30		İ			
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from				1.7	
State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				:	
Other Local Revenue	to a training				
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
res and Rentals		8650	0.00	0.00	0.0%
iest	• :	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	No.	•		·	
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%
OTAL, REVENUES			0.00	0.00	0.0%

	* *************************************				
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	at it	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	`	13.			
		20			
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%

			2010-11	2011-12	Percent
Description Reso	urce Codes	Object Codes	1 :	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES				٠,	
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences	•	5200	0.00	0.00	0.4
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600 .	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5000			· _
		5800	0.00	0.00	0.
Communications	_	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	. ·		0.00	0.00	0.
APITAL OUTLAY					
and		6100	0.00	0.00	0.
'mprovements		6170	0.00	0.00	0.
ngs and Improvements of Buildings.		6200	0.00	0,00	0.
coks and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
quipment		6400	0.00	0.00	0.
quipment Replacement		6500	0.00	0.00	0.
OTAL, CAPITAL OUTLAY		` 	0.00	0.00	0.
HER OUTGO (excluding Transfers of Indirect Costs)		-		٠	
ther Transfers Out					
Transfers of Pass-Through Revenues					÷
To Districts or Charter Schools		7211	0.00	0.00	0.6
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
ebt Service					
bebt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
EXPENDITURES		ļ	0.00	0.00	. 0.0

• • • • • • • • • • • • • • • • • • • •	•			•	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS	· .			•	
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	. 0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

					<u> </u>
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES			<u> </u>		
SOURCES					·
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					۰.
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	. 0.0%
Long-Term Debt Proceeds		Î			
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					•
sfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
Alf 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		\$ w	0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description Function	n Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		2040.0000		i kanala kangung manung 15 S 1886 (kanala paga) Manun	
		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0
4) Other Local Revenue		8600-8799	0.00	0.00	0.
5) TOTAL, REVENUES	O TOWN		0.00	0.00	0
. EXPENDITURES (Objects 1000-7999)					
1) Instruction 1000-1	1999		phologram phonos a social of 0.00	Special Control of the Control of th	
2) Instruction - Related Services 2000-2	2999		0.00	0.00	
3) Pupil Services 3000-3	3999		0.00	0.00	5 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 -
1) Ancillary Services 4000-4	1999	2.000	0.00	0.00	
5) Community Services 5000-5	5999	- 1	0.00	0.00	34200
6000-6	999		0.00	0.00	0
) General Administration 7000-7	999		0.00	0.00	101.50 at 102.00 d
) Plant Services 8000-8	999	.	0.00	0.00	0.
Other Outgo 9000-9	999	Except 7600-7699	0.00	0.00	0
)) TOTAL, EXPENDITURES	/		0.00	0.00	0.
EXCESS (DEFICIENCY) OF REVENUES					e e e e e e e e e e e e e e e e e e e
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.
OTHER FINANCING SOURCES/USES					
) Interfund Transfers					:
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	. 0.00	
b) Uses		-	0.00	0.00	0.0
,		7630-7699	0.00	0.00	1.0
) Contributions		8980-8999	0.00	0.00	0.0

			2010-11	2011-12	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES				0.00	0.07
1) Beginning Fund Balance	•				
a) As of July 1 - Unaudited		9791	149.00	149.00	0.09
b) Audit Adjustments		9793	0.00	0.00	. 0.0
c) As of July 1 - Audited (F1a + F1b)			149.00	149.00	0.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			149.00	149.00	0.09
2) Ending Balance, June 30 (E + F1e)		:	149.00	149.00	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	inger se single e dien. Projection i management	
General Reserve		. 9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)	•	9780	0.00		
c) Undesignated Amount		9790	149.00		
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			operation of the combined of t		The second secon
Stabilization Arrangements		9750		0.00	Charles (AS) (AS) (Charles (AS
Other Commitments (by Resource/Object)		9760		0.00	
Assigned Other Assignments (by Resource/Object)		9760		149.00	nii 0 A. 1810 dan omin 2015 f
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	verna	9790		0.00	

Biggs Unified Butte County

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

2010-11	2011-12
Estimated Actuals	Budget
0.00	0.00
	Estimated Actuals

Biggs Unified Butte County

			2010-11	2011-12	Percent		
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference		
A. REVENUES							
1) Daviens Limit Course		0040 0000		0.00	Andreas Total		
1) Revenue Limit Sources		8010-8099	0.00	Service of the service	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	3.00 Parental de 0.0%		
4) Other Local Revenue		8600-8799	23,900.00	23,200.00	-2.9%		
5) TOTAL, REVENUES			23,900.00	23,200.00	-2.9%		
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	11,941.00	18,900.00	58.3%		
		6000-6999	0.00	0.00	0.0%		
. , 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		· · · · · · · · · · · · · · · · · · ·	11,941.00	18,900.00	. 58.3%		
C. EXCESS (DEFICIENCY) OF REVENUES			•				
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,959.00	4,300.00	-64.0%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers		8900-8929	0.00		0.0%		
a) Transfers In					0.078		
b) Transfers Out		7600-7629	0.00	0.00			
Other Sources/Uses 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				
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)			11,959.00	4,300.00	-64.0°
F. NET ASSETS					
Beginning Net Assets As of July 1 - Unaudited		9791	187,174.00	199,133.00	6.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	•		187,174.00	199,133.00	6.4
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Net Assets (F1c + F1d)	•		187,174.00	199,133.00	6.49
2) Ending Net Assets, June 30 (E + F1e)			199,133.00	203,433.00	2.29
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 b) Designated Amounts		9740			
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	Ä	9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount	• •	9790	199,133.00		
d) Unappropriated Amount		9790		Sept Section 1 (1997) and produced to the section of the section o	
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		203,433.00	The second and the second seco
c) Unrestricted Net Assets		9790		0.00	

	80737700cc	··· .			
Description R	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
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		,
ad Assets					
, 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		alas a series and a series and a series and a series and a series and a series and a series and a series and a
f) Equipment		9440	0.00	· ·	
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ACCETS			0.00		

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
H. LIABILITIES		i		Ü	
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	•	• •
. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,900.00	3,200.00	-17.9%
TOTAL, OTHER LOCAL REVENUE			23,900.00	23,200.00	-2.9%
TOTAL, REVENUES			23,900.00	23,200.00	-2.9%

Description R	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
MPLOYEE BENEFITS			•		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
DASDI/Medicare/Alternative	48	3301-3302	0.00	0.00	0.0%
lealth and Welfare Benefits	=	3401-3402	0.00	0.00	0.0%
Inemployment Insurance		3501-3502	0.00	0.00	0.0%
Vorkers' Compensation		3601-3602	0.00	0.00	0.0%
PEB, Allocated		3701-3702	0.00	0.00	0.0%
PEB, Active Employees		3751-3752	0.00	0.00	0.0%
ERS Reduction		3801-3802	0.00	0.00	0.0%
ther Employee Benefits		3901-3902	0.00	0.00	0.0%
OTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
OKS AND SUPPLIES	•				
pproved Textbooks and Core Curricula Materials		4100	0.00	0.00	
poks and Other Reference Materials		4100	0.00	0.00	0.0%
aterials and Supplies		4300	0.00	0.00	0.0%
oncapitalized Equipment		4400	0.00	0.00	0.0%
ood			0.00	0.00	0.0%
DTAL, BOOKS AND SUPPLIES		4700	0.00	0.00	0.0%

	And the second s	dita-ii-codesesesim	. 14.7		
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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	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	11,941.00	18,900.00	58.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	ES		11,941.00	18,900.00	58.3%
DEPRECIATION					
Procession Expense		6900	0.00	0.00	0.0%
To LAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			•		
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTAL, EXPENSES			11,941.00	18,900.00	58.3%

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
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		1000	0.00	0.00	0.0
CONTRIBUTIONS				The second secon	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00	0.0
e) TOTAL, CONTRIBUTIONS	······································		0.00	0.00	0.0°
en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co					
DTAL, OTHER FINANCING SOURCES/USES a + c - d + e)			0.00	0.00	0.0

					
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	. direction dodges	05/000	er io hidipalati io lat	Dauger De le se se se se se se se se se se se se se	Table 18 Section 19
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	23,900.00	23,200.00	-2.
5) TOTAL, REVENUES		POSSERBANCO MARIE DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE	23,900.00	23,200.00	-2,9
3. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.4
,			0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0,0
3) Pupil Services	3000-3999		11,941.00	18,900.00	58.:
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0:0
eneral Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENSES			11,941.00	18,900.00	58.3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			11,959.00	4,300.00	-64.0
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00 0.00	0.00	0.0 0.0
2) Other Sources/Uses	en en en en en en en en en en en en en e		M.OU-		
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

Description Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)		11,959.00 (4,300.00	-64.09
F. NET ASSETS		· · · · · · · · · · · · · · · · · · ·		
1) Beginning Net Assets				
a) As of July 1 - Unaudited	9791	187,174.00	199,133.00	6.49
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		187,174.00	199,133.00	6.4%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)		187,174.00	199,133.00	6.4%
2) Ending Net Assets, June 30 (E + F1e)		199,133.00	203,433.00	2.2%
Components of Ending Net Assets (Actuals) a) Reserve for		- •		
Revolving Cash	9711	0.00		es es especiales especiales esta
Stores	9712	0.00	Para di di Bassani al Ind Para di Santana di Santana	nergyales des de art Parte de la company
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		en en de company Les estables de dispers
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts	·			
Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	199,133.00		
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt	9796		0.00	
b) Restricted Net Assets	9797		203,433.00	
c) Unrestricted Net Assets	-9790		0.00	

		2010-11	2011-12
Resource Description		Estimated Actuals	Budget
9010	Other Local	0.00	203,433,00
Total, Restr	icted Balance	0.00	203,433.00

	2010-11 E	Estimated Ac	tuals	2	011-12 Budg	ef
Description	P-2 ADA	Annual ADA	Revenue Limit	Estimated	Estimated	Estimated Revenue L
ELEMENTARY	'-Z ADA	Allilual ADA	ADA I	P-2 ADA	Annual ADA	ADA
General Education			250.04	205 77	205 77	
a. Kindergarten	34.48	24.40	350.04	325.77	325.77	325.77
b. Grades One through Three	134.07	34.48				
c. Grades Four through Six		134.07				
d. Grades Seven and Eight	119.60	119.60				100
e. Opportunity Schools and Full-Day Opportunity Classes	60.04	60.04	1000			
f. Home and Hospital				arte e e e		88
g. Community Day School				阿斯斯斯斯		444
Special Education		· · · · · · · · · · · · · · · · · · ·				
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) c. Nonpublic, Nonsectarian Schools - Licensed	<u> </u>					
Children's Institutions						
3. TOTAL, ELEMENTARY HIGH SCHOOL	348.19	348.19	350.04	325.77	325.77	325,77
General Education						
a. Grades Nine through Twelve	172.62	172.62			166	
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes	<u> </u>					
d. Home and Hospital	0.54	0.54				
e. Community Day School	7.90	7.90				
5. Special Education		Í				
a. Special Day Class					ļ	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	·					
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions						
6. TOTAL, HIGH SCHOOL	181.06	181.06	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						6
7. County Community Schools (EC 1982[a])		1				
a. Elementary						·
b. High School						
8. Special Education					-	
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - Elementary			j			
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School	. 1	İ	Ì			
). TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
0. TOTAL, K-12 ADA	WATE TO SERVICE THE SERVICE TH	- xwicir			0.00	0.00
(sum lines 3, 6, and 9)	529.25	529.25	350.04	325.77	325.77	325.77
ADA for Necessary Small Schools			200.01	020.11	323.11	323.11
also included in lines 3 and 6.						
2. REGIONAL OCCUPATIONAL					L	
CENTERS & PROGRAMS*						40.00

	2010-11 E	stimated Ac	tuals	2	011-12 Budg	et
I iption EL∟⊪ENTARY	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Lim ADA
General Education			348.19	325.77	205.77	005.77
a. Kindergarten	34.48	34.48	340.19	325.77	325.77	325.77
b. Grades One through Three	134.07	134.07	-			
c. Grades Four through Six	119.60	119.60	-			
d. Grades Seven and Eight	60.04	60.04				
e. Opportunity Schools and Full-Day Opportunity Classes	00.04	00.04				
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class				i		
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions						
3. TOTAL, ELEMENTARY	240.40	0.10.10				
HIGH SCHOOL	348.19	348.19	348.19	325.77	325.77	325.77
General Education						г
a. Grades Nine through Twelve	470.00	470.00	181.06	181.06	181.06	181.06
b. Continuation Education	172.62	172.62				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.54					
e. Community Day School	0.54	0.54				
Special Education	7.90	7.90				
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools (EC 50300[a][7])						
Children's Institutions						
6. TOTAL, HIGH SCHOOL COMMITTY SUPPLEMENT	181.06	181.06	181.06	181.06	181.06	181.06
3 (
Elementary High Cohort						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - Elementary			l			
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY			T			
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
0. TOTAL, K-12 ADA						
(sum lines 3, 6, and 9)	529.25	529.25	529.25	506.83	506.83	506.83
1. ADA for Necessary Small Schools						
also included in lines 3 and 6.			179.21			179.21
2. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

& updated 7/11/11

	2010-11 Estimated Actuals			2	011-12 Budg	et
iption.iption	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*			March 18			
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)						T
17. Adults in Correctional Facilities						<u> </u>
18. TOTAL, ADA				-00.00	500.00	506.93
(sum lines 10, 12, 16, and 17)	529.25	529.25	529.25	506.83	506.83	506.83
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds			·	-		Τ
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	A STATE OF THE STA	2.7				
b. 7th & 8th Hour Pupil Hours (Hours)*						T
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	5					
b. 7th & 8th Hour Pupil Hours (Hours)*			38 - 222- 200			ALANA STATE OF THE
CHARTER SCHOOLS	I .		[
24. Charter ADA Funded Through the Block Grant a. Charters Sponsored by Unified Districts - Resident	-					
(EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA						
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
(21. SUFFELINENTAL INSTITUTIONAL HOURS	CONTRACTOR OF STREET	ACCUSATION NAME OF THE OWNERS				

^{*}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.

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	2010-11 Estimated Actuals			2011-12 Budget		
			_		Estimated	
Diption	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Revenue Limit ADA
CLASSES FOR ADULTS	F-2 ADA	Annual ADA	ADA I	F*Z ADA	Atmual ADA	ADA
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not				0.0000000000000000000000000000000000000		
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)	and the second					
17. Adults in Correctional Facilities						
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	529.25	529.25	350.04	325.77	325.77	325.77
SUPPLEMENTAL INSTRUCTIONAL HOURS			•			
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)					60.00	
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL			!			
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident	1		1		i	
(EC 47660) (applicable only for unified districts with			1			
harter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)		·				
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA		0.00		2.5		
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*		The second second	10000			

^{*}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.

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		,	· . · · · · · · · · · · · · · · · · · ·
Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA	Data 1D		Daaget
Base Revenue Limit per ADA (prior year)	0025	6,793.65	6,952.36
2. Inflation Increase	0041	(25.00)	143.00
	0042, 0525,	(20.00)	1.0.00
3. All Other Adjustments	0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	6,768.65	7,095.36
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,768.65	7,095.36
b. Revenue Limit ADA	0033	350.04	325.77
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	2,369,298.25	2,311,455.43
6. Allowance for Necessary Small School	0489	1,960,054.00	2,001,892.00
7. Gain or Loss from Interdistrict Attendance Agreement	s 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	103,209.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	-	
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		`
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines	;		
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	4,432,561.25	4,313,347.43
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.80392
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	3,618,964.63	3,467,586.27
OTHER REVENUE LIMIT ITEMS		····	
18. Unemployment Insurance Revenue	0060	21,949.00	21,949.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	15,262.00	10,833.00
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)		6,687.00	11,116.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,625,651.63	3,478,702.27

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	Principal Appt.		
	Software	2010-11	2011-12
Description	Data ID	Estimated Actuals	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	1,624,116.00	1,624,116.00
26. Miscellaneous Funds	0588	0.00	
27. Community Redevelopment Funds	0589	0.00	
28. Less: Charter Schools In-lieu Taxes	0595	12,928.00	12,150.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	1,611,188.00	1,611,966.00
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293		1
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.			
If negative, then zero)	0111	2,014,463.63	1,866,736.27
OTHER ITEMS		•	
32. Less: County Office Funds Transfer	0458	9,112.00	8,896.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs	-	All the second	
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570 ·		6.6. 数 数是3.6.6.6.6.6.6.6.
37. Community Day School Additional Funding	3103, 9007	Pur Burn de la la la la la la la la la la la la la	
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments		16,900.37	(6,283.27)
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		7,788.37	(15,179.27)
42. TOTAL, STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		2,022,252.00	1,851,557.00
43. Less: Revenue Limit State Apportionment Receipts			
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		2,022,252.00	

OTHER NON-REVENUE LIMIT ITEMS	3-00 ·	·
45. Core Academic Program	9001	
46. California High School Exit Exam	9002	
47. Pupil Promotion and Retention Programs		
(Retained and Recommended for Retention,		
and Low STAR and At Risk of Retention)	9016, 9017	
48. Apprenticeship Funding	0570	
49. Community Day School Additional Funding	3103, 9007	

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methodology and assump commitments (including cost-of-liv	otions us ving adju	sed to estimate ADA, enrolln ustments).	nent, revenues, expenditure	s, reserves and fund baland	ce, and	multiyear
Deviations from the standards mu	st be ex	plained and may affect the a	approval of the budget.			
CRITERIA AND STANDARD	S					
1. CRITERION: Average Dai	ly Atten	dance				
		y attendance (ADA) has not than the following percenta	been overestimated in 1) the ge levels:	ne first prior fiscal year OR	in 2) tw	o or more of the
			Percentage Level	Dis	trict AD)A
		-	3.0%	0	to	300
			2.0%	301	to	1,000
			1.0%	1,001	and	over
District ADA (Form A, Estima	ated P-2 A	ADA column, lines 3, 6, and 25):	507			
Dist	rict's AD	A Standard Percentage Level:	2.0%			
1A. Calculating the District's ADA V	/ariance	s				
Fiscal Year		Revenue Limit (Original Budget (Use Form RL, Line 5b)	(Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)		Status
Thy for Year (2008-09)		384.52	384.88	N/A		Met
²rior Year (2009-10)		355.36	360.58	N/A		Met
First`⊬rior Year (2010-11) Budget Year (2011-12) (Criterion 4A1, St	en 2a)	360.07 325.77	350.04	2.8%		Not Met
			., . ,			
1B. Comparison of District ADA to t	he Stan	dard				
DATA ENTRY: Enter an explanation if th	ie standai	rd is not met.				
STANDARD NOT MET - Funded assumptions used in projecting fundamental control of the control			or the first prior year. Provide reas e.to improve the accuracy of proje		cription o	f the methods and
			nent over the past 9 years. The elesumption was adjusted at 10/11 s		5 in 09/10	0 and level attendance was
1b. STANDARD MET - Funded ADA	has not b	neen overestimated by more than	the standard percentage level for	two or more of the previous thre	ee years.	
Explanation: (required if NOT met)						

2. 0	R	ITE	RIC	DN:	Enro	Ilmeni
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Elis France T	
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):	507				
District's Enrollment Standard Percentage Level:	2.0%				

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.

	Enrollm	nent	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2008-09)	563	591	N/A	Met
Second Prior Year (2009-10)	558	575	N/A	Met
First Prior Year (2010-11)	559	563	N/A	Met
Budget Year (2011-12)	529			

2B. Comparison of District Enrollment to the Standard

DATA	ENTRY: Enter an explanation	if the standard is not met.	
1a.	STANDARD MET - Enrollme	nt has not been overestimated by more than the standard percentage level for the first prior year.	(
	Explanation: (required if NOT met)		
1b.	STANDARD MET - Enrollme	nt 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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2008-09)	563	591	95.3%
Second Prior Year (2009-10)	558	575	97.0%
First Prior Year (2010-11)	529	563	94.0%
		Historical Average Ratio:	95.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

Estimated P-2 ADA

95.9%

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.

	Buager	Enrollment		
	(Form A, Lines 3, 6, and 25)	Budget/Projected		
Fiscal Year	(Form MYP, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	507	529	95.8%	Met
1st Subsequent Year (2012-13)	487	514	94.7%	Met
2nd Subsequent Year (2013-14)	483	510	94.7%	Met

mparison of District ADA to Enrollment Ratio to the Standard

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

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

Explanation:			
(required if NOT met)			

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit Prior Year **Budget Year** 1st Subsequent Year 2nd Subsequent Year Step 1 - Funded COLA (2010-11) (2011-12)(2012-13)(2013-14) Base Revenue Limit (BRL) per ADA a. (Form RL, Line 4) (Form MYP, 7,095.36 Unrestricted, Line A1a) 6,768.65 7,299.36 7,477.36 Deficit Factor (Form RL, Line 16) (Form MYP, 0.81645 Unrestricted, Line A1f) 0.80392 0.80392 0.80392 Funded BRL per ADA (Step 1a times Step 1b) 5,526.26 5,704.10 5,868.10 6,011.20 Prior Year Funded BRL per ADA 5,526.26 5,704.10 5,868.10 Difference (Step 1c minus Step 1d) 177.84 164.00 143.10 Percent Change Due to COLA (Step 1e divided by Step 1d) 3.22% 2.88% 2.44% Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, 350.04 Unrestricted, Line A1b) 325.77 310.77 306.77 Prior Year Revenue Limit (Funded) ADA 350.04 325.77 310.77 Difference (Step 2a minus Step 2b) (24.27 (15.00)(4.00)d. Percent Change Due to Population (Step 2c divided by Step 2b) -6.93% -4.60% -1.29% Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d) -3.71% -1.72% 1.15% Revenue Limit Standard (Step 3, plus/minus 1%): -4.71% to -2.71% -2.72% to -.72% 15% to 2.15%

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)

Projected Local Property Taxes (Form RL, Lines 25 thru 27)
Percent Change from Previous Year

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	1,624,116.00	1,624,116.00	1,688,955.00	1,756,385.00
	Basic Aid Standard	N/A	N/A	N/A
	(percent change from			
previo	ous year, plus/minus 1%):	N/A	N/A	N/A



DANTRY: All data are extracted or calcu	lated.			
Necessary Small School District Projected	Revenue Limit (applicable if Form RL	., Budget column, line 6, is grea	ter than zero, and line 5b, RL ADA, i	s zero)
	_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
(Funded COLA	Necessary Small School Standard change - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected	Change in Revenue Limit		WOODS TO THE PROPERTY OF THE P	
DATA ENTRY: Enter data in the 1st and 2nd	Subsequent Year columns for Revenue Prior Year (2010-11)	Limit; all other data are extracted of Budget Year (2011-12)	or calculated. 1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit Fund 01, Objects 8011, 8020-8089)	3,646,368.00	3,475,673.00	3,567,989.00	3,659,049.00
District's	Projected Change in Revenue Limit: Revenue Limit Standard: Status:	-4.68% -4.71% to -2.71% Met	2.66% -2.72% to72% Not Met	2.55% .1 5% to 2.15 % Not Met
4C. Comparison of District Revenue Lir	nit to the Standard			
Explanation: Revenu		sumptions used in projecting rever the Limit form provided by BCOE as	nue limit. nd assumes flat ADA. ADA projected in	

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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2008-09)	3,570,870.59	4,281,738.57	83.4%
Second Prior Year (2009-10)	3,415,571.41	4,056,865.08	84.2%
First Prior Year (2010-11)	3,472,149.76	4,327,783.76	80.2%
		Historical Average Ratio:	82.6%

_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	78.6% to 86.6%	78.6% to 86.6%	78.6% to 86.6%

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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2011-12)	3,526,151.61	4,276,340.61	82.5%	Met
1st Subsequent Year (2012-13)	3,443,751.61	4,068,941.00	84.6%	Met
2nd Subsequent Year (2013-14)	3,410,151.61	4,117,741.00	82.8%	Met

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

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

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

	·	
Explanation:		
(required if NOT met)		

California Dept of Education SACS Financial Reporting Software - 2011.1.0 File: cs-a (Rev 03/28/2011)

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	d Expenditures Standard Percentage Ranges

_		ENTERNA	A 14 1 4		
	AIA	HINTEY:	All data	are extracted	or calculated

_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Change in Population and Funded COLA			
(Criterion 4A1, Step 3):	-3.71%	-1.72%	1.15%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-13.71% to 6.29%	-11.72% to 8.28%	-8.85% to 11.15%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-8.71% to 1.29%	-6.72% to 3.28%	-3.85% to 6.15%

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)	Allount	Over Frevious Tear	Explanation Range
First Prior Year (2010-11)	436,493.00		•
Budget Year (2011-12)	308,241.00	-29.38%	Yes
1st Subsequent Year (2012-13)	308,241.00	0.00%	No
2n/ sequent Year (2013-14)	308,241.00	0.00%	No

Explanation: (required if Yes) The loss of all onetime Federal Revenue (Ed Jobs & SFSF) are the reason for the decline in funding.

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

1,240,452.00		
1,202,565.00	-3.05%	No
1,202,565.00	0.00%	No
1,049,868.00	-12.70%	Yes

Explanation: (required if Yes)

The last of 5 paymenets in the amount of \$152,697 for the Critical Hardship funding from the State, received as Other State Revenue will be received in 12/13. The funding is allocated to pay off the lease revenue note used to finish the Critical Hardship Project at BHS.

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

226,450.00		
239,446.00	5.74%	Yes
239,446.00	0.00%	No
239,446.00	0.00%	No

Explanation: (required if Yes)

There was an increase in the revenue generated by the walnut farm in 10/11.

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

381,460.00		
319,513.00	-16.24%	Yes
269,513.00	-15.65%	Yes
269,513.00	0.00%	No

Explanation: (required if Yes)

The budgets in the 4000's are reduced in subsequent years to keep up with the reduction in revenue. The site flexibitiy to spend MAA and Tier III funds are reduced or eliminated.

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

04 61408 0000000 Form 01CS

idget Year (2011-12) t Subsequent Year (2012-13)		709,652,00 635,560.00	-10.44%	Yes
L Subsequent Tear (2012-13)				
d Subsequent Year (2013-14)		585,560.00 585,560.00	-7.87% 0.00%	Yes
i Subsequent Tear (2015-14)		585,580.00	0.00%	<u>No</u>
Explanation: (required if Yes)	The budgets in the 5000's are reduced funds are reduced or eliminated.	in subsequent years to keep up with the red	uction in revenue. The site flexibitiy	to spend MAA and Tier III
. Calculating the District's C	hange in Total Operating Revenues	and Expenditures (Section 6A, Line 2)		
`A ENTRY: All data are extracte				
ect Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Total Endoral Other State	and Other Lead Bayenya (Criterian &	D)		
t Prior Year (2010-11)	e, and Other Local Revenue (Criterion 6	1,903,395.00		
get Year (2011-12)		1,750,252.00	-8.05%	Met
Subsequent Year (2012-13)	•	1,750,252.00	0.00%	Wet
Subsequent Year (2013-14)		1,730,232.00	-8.72%	wet
-4		1,001,500,00	0., 2,7	MVC
	, and Services and Other Operating Ex			
Prior Year (2010-11)		1,091,112.00	10.470/	
et Year (2011-12)		955,073.00	-12.47%	Met
Subsequent Year (2012-13)		855,073.00	-10.47%	Met
Subsequent Year (2013-14)		855,073.00	0.00%	Met
STANDARD MET - Projecti	a total operating revenues have not chang	ged by more than the standard for the budge	et and two subsequent fiscal years.	
				•
Explanation:				•
•				
Explanation: Federal Revenue (linked from 6B				
Federal Revenue				
Federal Revenue (linked from 6B if NOT met)				
Federal Revenue (linked from 6B if NOT met) Explanation:				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met)				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation:				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met)				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met)				
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met)	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met)	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met)	d total operating expenditures have not cl	nanged by more than the standard for the bu	dget and two subsequent fiscal year	rs.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met)	d total operating expenditures have not cf	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte	d total operating expenditures have not cf	nanged by more than the standard for the bu	dget and two subsequent fiscal year	rs.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte Explanation: Books and Supplies (linked from 6B	d total operating expenditures have not cf	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·**
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte Explanation: Books and Supplies	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·*s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte Explanation: Books and Supplies (linked from 6B if NOT met)	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·*s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte Explanation: Books and Supplies (linked from 6B if NOT met) Explanation: Books and Supplies (linked from 6B if NOT met)	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	·*s.
Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD MET - Projecte Explanation: Books and Supplies (linked from 6B if NOT met)	d total operating expenditures have not ch	nanged by more than the standard for the bu	dget and two subsequent fiscal year	rs.

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. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) 0.00 (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 5,718,154.78 Budgeted Contribution 1 b. Plus: Pass-through Revenues 1% Required and Apportionments Minimum Contribution to the Ongoing and Major Maintenance Account Status (Line 2c times 1%) (Line 1b. if line 1a is No) c. Net Budgeted Expenditures 0.00 5,718,154.78 57,181.55 Not Met and Other Financing Uses 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.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)
 - b. Undesignated Amounts
 - (Funds 01 and 17, Object 9790)
 - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
- d. Available Reserves (Lines 1a through 1c)
- Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)
- District's Available Reserve Percentage (Line 1d divided by Line 2c)

District's	Deficit Spending	Standard Percentage Levels	
		(Line 3 times 1/3):	

Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
0.00	361,308.35	0.00
730,122.84	449,993.22	741,381.24
0.00	0.00	(0.76)
730,122.84	811,301.57	741,380.48
6,411,261.01	5,594,038.20	5,914,374.17
		0.00
6,411,261.01	5,594,038.20	5,914,374.17
11.4%	14.5%	12.5%

'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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	•
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	(71,528.70)	4,674,355.20	1.5%	Met
Second Prior Year (2009-10)	92,651.10	4,091,499.08	N/A	Met
First Prior Year (2010-11)	(311,644.76)	4,546,518.76	6.9%	Not Met
Budget Year (2011-12) (Information only)	(493,548.61)	4,472,909.61		

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.

	pro	
Explanation:		
(required if NOT met)		

١	TED	ONI.	Enned	Balance
A	 II ERS	ECJIN.	runu	Dalance

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	D	istrict 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.

	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2008-09)	344,450.00	880,246.82	N/A	Met
Second Prior Year (2009-10)	344,460.00	808,718.12	N/A	Met
First Prior Year (2010-11)	385,467.00	994,218.00	N/A	Met
Budget Year (2011-12) (Information only)	682,573.24			

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

mparison of District Unrestricted Beginning Fund Balance to the Standard 9B

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

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	D	istrict 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.

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.

District Estimated P-2 ADA (Criterion 3, Item 3B): 507 487	
	483
District's Reserve Standard Percentage Level: 4% 4%	4%

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?
Ι.	DO YOU COOSE TO EXCLUDE FROM THE RESERVE CAICULATION THE DASS-TATOURD TURKS DISTRIBUTED TO SELIPA MEMBERS /

If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
5,718,154.78	5,510,754.78	5,199,457.78
5,718,154.78 4%	5,510,754.78 4%	5,199,457.78 4%
228,726.19	220,430.19	207,978.31
60,000.00	60,000.00	60,000.00
228,726.19	220,430.19	207,978,34

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.

40/	Laurentina the Districts Duducted Desc	
10/	culating the District's Budgeted Rese	rve Amouni

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)
General Fund - Stabilization Arrangements			
(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
General Fund - Reserve for Economic Uncertainties		_	
(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYP, Line E1c)	1,989.63	418,103.00	215,765.00
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
(Form MYP, Line E1d)	(1.40)		
Special Reserve Fund - Stabilization Arrangements			
(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties			
(Fund 17, Object 9789) (Form MYP, Line E2b)	385,858.00	215,000.00	0.00
Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
District's Budgeted Reserve Amount			
(Lines C1 thru C7)	387,846.23	633,103.00	215,765.00
District's Budgeted Reserve Percentage (Information only)			•
(Line 8 divided by Section 10B, Line 3)	6.78%	11.49%	4.15%
District's Reserve Standard			
(Section 10B, Line 7):	228,726.19	220,430.19	207,978.31
Status:	Met	Met	Met

OD.	Comparison	of	District	Reserve	e Amo	unt to	the	Standard	

, l		
DA\	JTRY: 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)					
		* *	,	•	

ELID	LEMENTAL INFORMATION
OF	LEWENTAL INFORMATION (
ATA	NTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? Yes
1b.	f 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:
	Due to the Revenue Limit deficit the District will be using General Fund ending balance carryover of one-time Tier III, MAA and the Special Reserve funds to balance the budget for the two subsequent years. Additionnal reductions will be needed if revenues do not increase in order to maintain a positive certification status beyond year 13/14.
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.	f Yes, identify the expenditures:
64.	Contingent Revenues
la.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years ontingent on reauthorization by the local government, special legislation, or other definitive act e.g., parcel taxes, forest reserves)? Yes
lb.	Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	MAA and Forest Reserve funding continue to decline from previous years. Mandated Cost is not budgeted until received. All State revenue is
	uncertain and subject to change due to the volatile economic crisis.



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 Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prior Year (2010-11) (503,815.00) Budget Year (2011-12) (575,832.00) 72,017.00 14.3% Not Met 1st Subsequent Year (2012-13) (575,832.00) 0.00 0.0% Met 2nd Subsequent Year (2013-14) (575.832.00) 0.00 0.0% Met Transfers In, General Fund * 1h First Prior Year (2010-11) 0.00 Budget Year (2011-12) 0.00 0.00 0.0% Met 1st Subsequent Year (2012-13) 372,000.00 372.000.00 Not Met New 2nd Subsequent Year (2013-14) 215,000.00 (157,000.00)-42.2% Not Met Transfers Out, General Fund * for Year (2010-11) 218,735.00 Fire (22,166.00) Βú 'ear (2011-12) 196,569,00 -10.1% Not Met 1st ມsequent Year (2012-13) 196,569.00 0.00 0.0% Met 2nd Subsequent Year (2013-14) (152,697.00) 43.872.00 -77.7% Not Met Impact of Capital Projects 1d. 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. 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.

An increse in Special Ed costs along with reduced funding have impacted the encroachemnt to the General Fund.

NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the

Transfers from the Special Reserve Funds are expected in years 12/13 and 13/14 in order to maintain a positive budget status

Explanation: (required if NOT met)

Explanation:

(required if NOT met)

transfers.

Biggs Unified Butte County

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

04 61408 0000000 Form 01CS

IG.		ansiers out of the general fund have changed by more than the standard for one of more of the budget or subsequent two fiscal years. Identify the nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	The final payment for the Critical Hardship project will be received in 12/13 and the revenue transfer to Fund 14 for the project will end the same year.
ld.	NO - There are no capital pr	ojects that may impact the general fund operational budget
	Project Information: (required if YES)	

SF 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.

			unio or contrac	ts that result in long-te	erm obligations.	
S6A. Identification of the Distr	ict's Long-te	erm Commitments			(
DATA ENTRY: Click the appropriat	te button in ite	m 1 and enter data in all columns of	item 2 for appli	cable long-term comm	nitments; there are no extractions in	this section.
Does your district have lon (if No, skip item 2 and Sec			Yes			
If Yes to item 1, list all new other than pensions (OPE)	and existing rap; OPEB is di	multiyear commitments and required sclosed in item S7A.	annual debt se	ervice amounts. Do no	t include long-term commmitments f	or postemployment benefits
Type of Commitment	# of Years Remaining			Object Codes Used Fo	r: rvice (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases						
Certificates of Participation						
General Obligation Bonds				· · · · · · · · · · · · · · · · · · ·		
Supp Early Retirement Program						
State School Building Loans				•		
Compensated Absences	1	56000-8011		/aries upon budgted e	xpense	25,113
Other Long-term Commitments (do	not include O	PEB):				
ease Revenue Note	3	State Critical Hardship Program	5	6101-7438 & 7439		420,000
		Funds tranferred to DM Fund 14				
		Prior Year (2010-11) Annual Payment	Budget (2011- Annual Pa	-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Type of Commitment (continued)		(P & I)		•	Annual Payment	Annual Payment
apital Leases		(F & I)	(P &	''	(P&I)	(P & 1)
Certificates of Participation						
eneral Obligation Bonds						
upp Early Retirement Program						
tate School Building Loans						,
ompensated Absences		25,113		25,113	25,113	25,113
ther Long-term Commitments (cor	ntinued):					
ease Revenue Note		11,101		11,550	11,550	11,550
						-
Total Annu	al Payments:	36,214	····	36,663	36,663	36,663
Has total annual pa	yment increa	sed over prior year (2010-11)?	Yes		Yes	Yes

S6B, Cc	amparison of the Distric	ct's Annual Payments to Prior Year Annual Payment
	∛TRY: Enter an explanation	
D71171 C.	TTTT LINE OF STREET	
	Yes - Annual payments for be funded.	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
	Explanation: (required if Yes to increase in total annual payments)	Lease revenue notes will be funded with Critical Hardship revenue. Compensated absences will be charged to the program where the salary is budgeted.
<u> </u>		
S6C. Ide	ntification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
DATA EN	ITRY: Click the appropriate	e Yes or No button in item 1; if Yes, an explanation is required in item 2.
1. V	Vill 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.		
	lo - Funding sources will no	ot 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)	

Jnfunded 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.).

	required contribution; and indicate how the obligation is funded (level of re	sk retained, funding approach, etc	c.).	
S7A.	Identification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Othe	r than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items; there are no extra	ctions in this section except the budget ye	ear data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	Yes		
	 c. Describe any other characteristics of the district's OPEB program include their own benefits: 	fing eligibility criteria and amounts	s, if any, that retirees are required to contr	ibute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	1?	Pay-as-you-go	
	 b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund 	ance or	Self-Insurance Fund	Governmental Fund
	OPEB Liabilities s. 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? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	2,65 Actuari		
5.	OPEB Contributions a. OPEB annual required contribution (ARC) per	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	actuarial valuation or Alternative Measurement			
	Method b. OPEB amount contributed (for this purpose, include premiums	323,326.00	323,326.00	323,326.00
	paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	177,635.00	152,635.00	152,635.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits	177,635.00	152,635.00 13	152,635.00 13
	a. Hamber of rearees receiving of Eb beliefits	10	10	

S7B.	Identification of the District's Unfunded Liability for Self-Insurance	e Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	· plicable items; there are no extr	actions in this section.	
1.	Does your district operate any self-insurance programs such as workers' employee health and welfare, or property and liability? (Do not include OF covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including dactuarial), and date of the valuation:	details for each such as level of a	isk retained, funding approach, basis fo	valuation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
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)

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.

		ements - Certificated (Non-m ere are no extractions in this section			•	
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)		ubsequent Year (2012-13)	2nd Subsequent Year (2013-14)
nber of certificated (non-manag time-equivalent (FTE) positions		31.8		0.5	29.0	29.
tificated (Non-management) s . Are salary and benefit neg				No		
		the corresponding public disclosur filed with the COE, complete ques				
		the corresponding public disclosurer filed with the COE, complete q				
	If No, identi	fy the unsettled negotiations include	ding any prior year unsettled	I negotiations and th	nen complete questions 6 a	and 7.
otiations Settled a. Per Government Code Sec	ction 3547.5(a)	, date of public disclosure board m	neeting:			
 Per Government Code Set by the district superintende 	ent and chief bu	, was the agreement certified usiness official? of Superintendent and CBO certif	fication:			
. Per Government Code Sec to meet the costs of the ag	reement?	, was a budget revision adopted of budget revision board adoption	n:			·
. Period covered by the agre	eement:	Begin Date:		End Date:		
. Salary settlement:		_	Budget Year (2011-12)		ubsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlem projections (MYPs)?	nent included ir	n the budget and multiyear				
	Total cost o	One Year Agreement f salary settlement				
	% change in	n salary schedule from prior year				
	Total cost o	or Multiyear Agreement f salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used	I to support multiyear salary	commitments:		

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

<u>Negot</u>	iations Not Settled			19.
6.	Cost of a one percent increase in salary and statutory benefits	24,000		
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases	0	(2012 10)	0
	,			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	567,741	567,741	567,741
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	-2.0%	0.0%	0.0%
	cated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
	7 Too, explain the nature of the new cools.			

		5 L W		
	(1/4)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	38,000	38,000	38,000
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%
			•	
		Budget Year	1st Subsequent Year	2nd Subsequent Year /
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
1. ·	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Ass additional USW handite for those bid off or retired			
۷.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	amployees included in the badget and to it is	Yes	Yes	Yes
	cated (Non-management) - Other			
LISI OUI	er significant contract changes and the cost impact of each change (i.e., cla	iss size, nours of employment, leave o	of absence, bonuses, etc.):	•
				<u> </u>
				

S8P-Cost	Analysis of District's Laho	r Agreements - Classified (Non-ma	nagement) Employees		
		ms; there are no extractions in this section			***************************************
DAI LIVII	TV. Effet all applicable data lici	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2010-11)	(2011-12)	(2012-13)	(2013-14)
Number of o	classified (non-managment) ns	26.4	25.8	25.0	25.0
	(Non-management) Salary and e salary and benefit negotiations If Ye: have		re documents tions 2 and 3.		
	If Yes have	s, and the corresponding public disclosur not been filed with the COE, complete q	re documents juestions 2-5.		
	If No.	identify the unsettled negotiations include	ding any prior year unsettled ne	gotiations and then complete questions 6	and 7.
-					
Vegotiations	s Settled			·	
	Government Code Section 354 ard meeting:	17.5(a), date of public disclosure		·	
	the district superintendent and c	17.5(b), was the agreement certified chief business official? s, date of Superintendent and CBO certif	fication:		
	neet the costs of the agreement	17.5(c), was a budget revision adopted t? s, date of budget revision board adoption	n:		
4. Peri	iod covered by the agreement:	Begin Date:	E	nd Date:	
5. Sala	ary settlement:		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	he cost of salary settlement incli jections (MYPs)?	uded in the budget and multiyear			
	Total	One Year Agreement cost of salary settlement			
		ange in salary schedule from prior year or Multiyear Agreement			
		cost of salary settlement			
		ange in salary schedule from prior year enter text, such as "Reopener")			
	Identi	ify the source of funding that will be used	d to support multiyear salary con	nmitments:	
legotiations	s Not Settled	г		1	
6. Cos	st of a one percent increase in s	alary and statutory benefits	10,000		
		_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amo	ount included for any tentative s	alary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Yea (2013-14)
Are costs of H&W benefit changes included in the budget and MYPs?			
5	Yes	Yes	Yes
Total cost of H&W benefits Percent of H&W cost paid by employer	276,695	276,695	276,695
· · · · · · · · · · · · · · · · · · ·	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No.		
If Yes, amount of new costs included in the budget and MYPs	No		
If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
 Are step & column adjustments included in the budget and MYPs? 	Yes	Yes	Yes
Cost of step & column adjustments	8,000	8,000	8,000
Percent change in step & column over prior year	0.5.	0.0%	0.0%
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
		100	163
Are additional H&W benefits for those laid-off or retired		1.	
employees included in the budget and MYPs?	Yes	Yes	Yes
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.):	
			
	•		
	• • • • • • • • • • • • • • • • • • • •		

ិ០ន់រ Analysis of District's Labor Agre	eements - Management/Supervis	or/Confidential Employees	·	
· ·				·
LENTRY: Enter all applicable data items; the	ere 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)
er of management, supervisor, and lential FTE positions	6.4	6.4	. 6.0	6.0
gement/Supervisor/Confidential				
y and Benefit Negotiations				
,	• •	No No	·	
If Yes, com	plete question 2.			
If No, identi	fy the unsettled negotiations including	g any prior year unsettled negot	iations and then complete questions 3	and 4.
£ .				
If also also a	L			
•	ne remainder of Section S8C.			
Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2011-12)	(2012-13)	(2013-14)
	the budget and multiyear		·	
	f salary settlement			
•	•			
	and statutory benefits	6 100		·
occi or a one percent moreage in salary a	ind statutory benefits	0,100		
•		Budget Year	1st Subsequent Year	2nd Subsequent Year
Amount included for any tentative salary	schedule increases			(2013-14)
·		· · · · · · · · · · · · · · · · · · ·		•
gement/Supervisor/Confidential	· · ·	Rudget Vear	1st Subsequent Year	2nd Subsequent Year
and Welfare (H&W) Benefits		. (2011-12)	(2012-13)	(2013-14)
	ad in the burdent and MVD=0	·		4 - 4
= ·	ed in the budget and MYPs?			Yes 119,273
Percent of H&W cost paid by employer	-	100.0%		100.0%
Percent projected change in H&W cost ov	er prior year	3.0%	0.0%	0.0%
gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
nd Column Adjustments		(2011-12)	(2012-13)	(2013-14)
Are step & column adjustements included	in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments		8,000	8,000	8,000
rercent change in step & column over pri	ы уеаг	4.0%	4.U%	4.0%
same will a man see vice - Edea vice		Dudget Vers	And Order and S. M.	0-10-1
•		-		2nd Subsequent Year (2013-14)
		(2011.12)	(2012 10)	(20,0-14)
	budget and MYPs?	Yes	Yes	Yes
	ver prior year			0.0%
	er of management, supervisor, and ential FTE positions gement/Supervisor/Confidential y and Benefit Negotiations Are salary and benefit negotiations settled If No, idential If No, idential Salary settlement: Is the cost of salary settlement included in projections (MYPs)? Total cost o % change in (may enter in (may ent	Prior Year (2nd Interim) (2010-11) Prior Year (2nd Interim) (2010-11) er of management, supervisor, and ential FTE positions Are salary and benefit negotiations settled for the budget year? If Yes, complete question 2. If No, identify the unsettled negotiations including life the 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") ations Not Settled Cost of a one percent increase in salary and statutory benefits Amount included for any tentative salary schedule increases gement/Supervisor/Confidential and Welfare (H&W) Benefits Are costs of H&W benefits Are costs of H&W cost paid by employer Percent change in step & column over prior year perment/Supervisor/Confidential	ENTRY: Enter all applicable data items; there are no extractions in this section. Prior Year (2nd Interim) (2011-12) (2011-12) (2011-12) gement/Supervisor/Confidential y and Benefit Negotiations Are salary and benefit negotiations settled for the budget year? If No, identify the unsettled negotiations including any prior year unsettled negot if Yes, complete question 2. If No, identify the unsettled negotiations including any prior year unsettled negot if Yes, complete question 2. If No, identify the unsettled negotiations including any prior year unsettled negot in Yes, complete question 2. If No, identify the unsettled negotiations including any prior year unsettled negot in Yes, complete question 3. If No, identify the unsettled negotiations including any prior year unsettled negotiations settled negotiations including any prior year unsettled negotiations including any	Prior Year (2nd Interim) Budget Year 1st Subsequent Year (2011-12) (2012-13) er of management, supervisor, and (2010-11) (2011-12) (2012-13) for management, supervisor, and (2010-11) (2011-12) (2012-13) for management, supervisor, and (2010-11) (2011-12) (2012-13) for management, supervisor, and (2010-11) (2011-12) (2012-13) for No. (2011-12) (2011-12) (2012-13) If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations including any prior year unsettled negolitations and then complete questions 3 If No, identify the unsettled regolitations included in the budget and multipear projections (NMPs)? Total cost of salary settlement included in the budget and multipear projections (NMPs)? Amount included for any tentative salary schedule increases Budget Year

ADDITIONAL FISCAL INDICATORS

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

DATA	ENTRY: Click the appropriat	e Yes or No button for items A1 through A9 except item A3, w	hich is automati	ically completed based on data in Criterion :	2.
A1.	Do cash flow projections st negative cash balance in the	now that the district will end the budget year with a ne general fund?		. No	
A2.	Is the system of personnel	position control independent from the payroll system?		Yes	
А3.		both the prior fiscal year and budget year? (Data from the of Criterion 2A are used to determine Yes or No)		No]
A4.		perating in district boundaries that impact the district's or fiscal year or budget year?		- No].
A5.	or subsequent years of the	a bargaining agreement where any of the budget agreement would result in salary increases that projected state funded cost-of-living adjustment?		. No	
A6.	Does the district provide unretired employees?	capped (100% employer paid) health benefits for current or		Yes	
A7.	Is the district's financial sys	tem independent of the county office system?		No	
A8.		reports that indicate fiscal distress pursuant to Education (If Yes, provide copies to the county office of education)		No	
A9.	Have there been personnel official positions within the i	changes in the superintendent or chief business ast 12 months?		Yes	
When p	providing comments for addit	ional fiscal indicators, please include the item number applica	ble to each com	ment.	
	Comments: (optional)	A6 -The District currently provides uncapped medical benef first. Superintendent as of 1/1/2011.	its to classified r	retirees for a maximim of 5 years or Medica	re eligible whichever comes A9 - New