

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

**2011 – 2012  
BUDGET**



**June 28, 2011**



# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

## **2011-2012 BUDGET**

### **Board Members**

**Charles Ramsey**  
*Board President*

**Madeline Kronenberg**  
*Board Clerk*

**Antonio Medrano**  
*Board Member*

**Elaine Merriweather**  
*Board Member*

**Tony Thurmond**  
*Board Member*

### **District Staff**

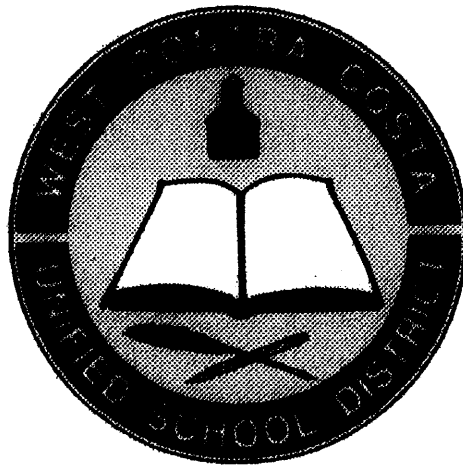
**Bruce Harter**  
*Superintendent*

**Sheri Gamba**  
*Associate Superintendent  
Business Services*

**Lisa Erwin**  
*Executive Director  
Business Services*

**Martin Coyne**  
*Interim Executive Director  
Business Services/Bond*

# **West Contra Costa Unified School District**



## **2011-12 Budget Executive Summary Board Meeting June 28, 2011**

# **Table of Contents**

## **Section I**

**EXECUTIVE SUMMARY**

## **Section II**

**SUMMARY OF ALL FUNDS**

## **Section III**

**2011-2012 BUDGET  
STATE FORMS**



## **Section I**

# **EXECUTIVE SUMMARY**

## **West Contra Costa Unified School District**

The State of California requires all school district budgets to adhere to a set of standards and criteria pursuant to Section 33127 of the Education Code. The County Office of Education is the agency which reviews school district budgets and may approve, conditionally approve or disapprove a school district budget based upon the review. This review includes the districts ability to satisfy its multi-year financial commitments. Each year the district provides budget and financial reports to satisfy these requirements.

### **Introduction**

For the third consecutive year the District has struggled with a budget adopted by the State that does not realistically solve a major deficit. The most recent budget proposal, the May Revise, seeks to solve the deficit problem by extending temporary taxes. Unfortunately, the action needed by the legislature has not occurred and the taxes needed remain uncertain, and may remain uncertain well into the school year. So for the fourth year in a row we include this statement: "This year the District is facing enormous financial challenges brought on by both internal and external factors". Since the 2008-09 school year the state and national economies have driven funding downward causing an unprecedented loss in revenue to the levels that are now budgeted for all California Schools. In addition, the constant revision of revenue deferral schedules coupled with the uncertainty that the funds will actually be available this coming year has made budget planning efforts all the more difficult.

During the past few years, the State has exercised numerous "accounting" changes, including cash deferrals, booking funds back and forth between two fiscal years, categorical flexibility and more.

The Governor's May Revise Budget proposes solutions that require action by the State Legislature. Existing taxes are proposed to be extended and the Legislature can enact this with a 2/3 vote. Alternatively, the Legislature could vote by simple majority to place an extension of the taxes on the November ballot and could be extended by the people. This same plan was proposed in January for a vote in June and was unsuccessful.

## **West Contra Costa is a Fiscally Responsible District**

During the years of the greatest economic down turn in US history West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish budget savings. School and facility closures have occurred and there is a plan adopted by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and categorical flexibility. The Board has arranged for temporary inter-fund borrowing should it be necessary due to cash flow constraints. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district must still face the State's funding uncertainties as it plans for the 2011-12 budget.

## **Parcel Tax – Local Support for Students**

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, approved in November of 2008, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax expires in 2014-15. The following table illustrates a summary of funding levels included in the budget adoption for programs in the 2011-12 school year.

<b>West Contra Costa Unified School district</b>		
<b>Measure D Parcel Tax Expenditure Budget Summary</b>		
<b>2011-12</b>		
<b>Library and athletic programs</b>	<b>\$</b>	<b>3,023,623</b>
<b>*Reduced class sizes for Kindergarten through third grade</b>	<b>\$</b>	<b>1,920,000</b>
<b>Textbooks and teaching materials</b>	<b>\$</b>	<b>750,000</b>
<b>Teachers and counselors</b>	<b>\$</b>	<b>2,976,176</b>
<b>Custodial support - Facilities clean and in good condition</b>	<b>\$</b>	<b>537,520</b>
<b>Grand Total</b>	<b>\$</b>	<b>9,207,319</b>

\* Parcel tax funding pays for a small portion of the K-3 CSR program

## **Maintenance and Recreation Assessment District – MRAD**

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD is budgeted for 2011-12 in the amount of \$5.5 million, which pays for evening/after school custodial services, gardeners and outdoor capital projects.

## **Funding Flexibility – The Tier III Shift**

The 2009 Budget Act enacted a series of reductions to the revenues of school districts and also contained language permitting districts to seek relief from these cuts by repurposing funds from what has traditionally been restricted funding. The practical application of repurposing these funds requires that school districts either cut the programs and staffing associated with the State funds or find alternative funding sources to support the ongoing efforts of these programs.

The Board took action for both the 2009-10 and 2010-11 school years to identify the programs and estimated amounts available for the Tier III shift and used that funding to offset cuts from the State. The 2011-12 budget includes the continued use of Tier III funding in the estimated amount of \$13.5 million. Tier III flexibility has been extended to June of 2015.

## **Federal Stimulus Funding**

The intent of the American Recovery and Reinvestment Act (ARRA) and subsequent Ed Jobs federal funding is provided to save jobs and stimulate the economy. The new Ed Jobs one time funding is more restricted than the previous ARRA funding provided by the federal government and can be spent through the 2011-12 school year. It is available for school site level jobs and related services. The District has received \$5.2 million in funding which is budgeted for 2011-12. This funding is paying for 65 jobs, it has helped offset the loss of the onetime ARRA funds and has been used toward the implementation K-3 Class Size Reduction, to pay for site safety positions and toward teacher salaries.

## **K-3 Class Size Reduction**

The State budget includes the continued flexibility for the class size reduction program. The flexibility is designed to provide financial relief and flexibility to school districts during these difficult times. Class size flexibility legislation expires in June of 2014. In accordance with State funding flexibility, the Board has adopted a modified class size reduction program. Class size targets have been set at 24 for kindergarten, 20 for first and second grades and 28 for third grade. One time Ed Jobs Federal Funding, in the amount of \$2.5 million, and Title I carry over, in the amount of \$3.6 million, are being used to fund the program. These one-time funding sources totaling \$6.1 million expire at the end of the 2011-12 school year. Parcel tax funding is also provided in the amount of \$1.9 million toward this program, which would be roughly equivalent to the cost of 31 teachers. Therefore, class sizes in grades K-3 may have to be set in 2012-13 using only parcel tax funding to reduce class sizes. The multi-year projection does not include the staffing costs necessary to implement the K-3 Class Size Reduction Program in 2012-13 and beyond.

Other Districts in Contra Costa County have struggled to keep class size reduction in place, some have managed to keep class sizes below 31. The following table shows the K-3 Class Size program at selected districts.

**Class Size Reduction Chart**

<b>DISTRICT NAME</b>	<b>GRADE</b>	<b>CLASS SIZE</b>
<b>Antioch Unified School District</b>	Kindergarten	31
	1 <sup>st</sup> – 3rd	27
<b>John Swett Unified School District</b>	Kindergarten	30
	1 <sup>st</sup> -3rd	30
<b>Martinez Unified School District</b>	Kindergarten	23
	1 <sup>st</sup> – 3rd	30
<b>Mt. Diablo Unified School District</b>	Kindergarten	32
	1 <sup>st</sup> – 3rd	31
<b>San Ramon Valley Unified School District</b>	Kindergarten	26
	1 <sup>st</sup> – 3rd	26

#### **School Resource Officers**

The following table represents the contracts and costs associated with the School Resource Officer program. It should be noted that in all cases the Police Departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contract. The 2011-12 budget, along with the multi-year projection includes the funding for this service.

### School Resource Officers Chart

City	Total # of Officers	# paid by City	Contract Amount	Coverage	Services
Hercules	2	1	\$160,000	Hercules Family Schools	C,YC,TS, DM,SP
San Pablo	2	2	\$0	San Pablo Family Schools	C,TS,DM,SP
CC Sheriff	1	0	\$193,000	Unincorporated, North Campus, Crespi	C,TS,DM,SP
El Cerrito	3	0	\$420,000	El Cerrito Family Schools	C, TS, DM, SP
Richmond	7	1	\$876,000	Richmond, Kennedy and DeAnza Family Schools	C, TS, DM,SP
Pinole	3	1	\$320,000	Pinole Family	C, TS, DM, SP
<b>Total</b>	<b>18</b>	<b>5</b>	<b>\$1,969,000</b>		

C= Student Behavior Coaching, YC= Youth Curfew, TS= Truancy Sweeps, DM=District Meetings, SP= Special Services

### Shared Commitments and Employee Concessions

Over the past three years the Board has requested concessions from employees and through negotiations with employee groups has enacted reductions, keeping the District fiscally solvent.

In 2008-09 the executive team (Superintendent and Cabinet) took a three day furlough. In January of 2009 the entire unrepresented management team, including the executive team, were placed on a tiered capped benefit program. During the 2009-10 school year all groups both represented and unrepresented were placed on a tiered cap program for health benefits, gave up the previous retiree lifetime benefit program and began a three year plan of work year reduction with a commensurate salary reduction. In addition, teacher class sizes were increased and prep teachers were eliminated, saving \$3.2 million.

The work year reduction for all employees saves \$4.4 million per year. The tiered cap program saves the district \$9.9 million per year. For the employee, these types of reductions mean less take home pay. It would have been impossible to cut the number of jobs needed to enact these savings and still serve the students of this district.

The work year reduction agreement sunsets at the end of 2011-12, therefore projected funding for the restoration of work days in the amount of \$2.2 million is included in the multi-year projection beginning in 2012-13.

### **Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits**

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 34" liability was \$495 million. Had the program not been amended the GASB 34 liability would have grown to \$550 million, with the implementation of new retiree benefit provisions the GASB 34 liability is \$385 million.

Effective July 1, 2010 employees of the District are no longer eligible to enter a retiree benefit program with uncapped lifetime benefits. Each union has ratified a modified retiree benefit program for existing and future employees. This change is essential for the long term financial stability of the District and further shows the commitment to fiscal responsibility this Board has made.

### **School Closure**

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District have been smaller on average than comparable school districts in California.

In order to address the structural deficit, the School Board passed a resolution on February 11, 2009 to close schools and other facilities under a three year plan. The City of Richmond has provided \$1.5 million per year (for 2010-11 and 2011-12) to keep Olinda Elementary, Grant Elementary and Kennedy High School open. The City of San Pablo has committed \$300,000 per year for the 2009-10, 2010-11 and 2011-12 school years to keep Lake Elementary School open. Since city funding sources are not ongoing, the School Board has provided specific direction on the closure and consolidation of these schools. The following table illustrates the three year school closure plan:

<b>Facility</b>	<b>Scheduled Closure</b>	<b>Notes</b>
El Sobrante Elementary	June 2009	Closed
Castro Elementary	June 2009	Closed
Adams Middle School	June 2009	Closed
Seaview Center	June 2009	Closed
Furniture Warehouse	June 2009	Closed
Lake Elementary	June 2009  (rescheduled June 2012)	Suspended due to City of San Pablo funding for three years, 2009-10 through 2011-12
Olinda Elementary	June 2010  (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12

Grant Elementary	June 2010 (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12
Kennedy High School	June 2010 (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12
Shannon Elementary	June 2011 (rescheduled June 2012)	Suspended due to student housing plan costs. Board to consider student housing options in order to close in June of 2012

School closure and the sale of surplus property had been identified as a means to address the long term debt of the District when the Board adopted the 2008-09 budget. However, due to the decline in real estate value and the Board's desire to keep property for future use the surplus property has not been offered for sale. The Facilities Department has undertaken the task of exploring alternative use scenarios that may generate funding for the District. It is highly desirable to bring revenue into the District for these properties because the upkeep and insurance for the vacancies divert funding and staff time away from schools and facilities in use by students.

### Long Term Debt

The District is responsible for the following long term debt obligation, which originated during the early 1990's.

	Principal	11-12 Payment	Pay off year
COPS	\$ 8,890,000	\$ 922,576	2024
State Emergency Loan	\$ 9,368,387	\$ 1,421,602	2018
Voluntary Integration	\$ 872,000	\$ 872,000	2012
IBM	\$ 3,742,000	\$ 1,242,000	2015
Total	\$ 22,872,387	\$ 4,458,178	

### Fund Balance – Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming year. Deficit spending can be tracked by monitoring the ending fund balance each year. It is also reflected in the State reports and is described as the net decrease in fund balance.

For the past three fiscal years the unrestricted ending fund balance has been in a decline. While this is not a desirable trend, the fund balance has been carefully monitored to make sure the appropriate funds are in place for a 3% reserve. The



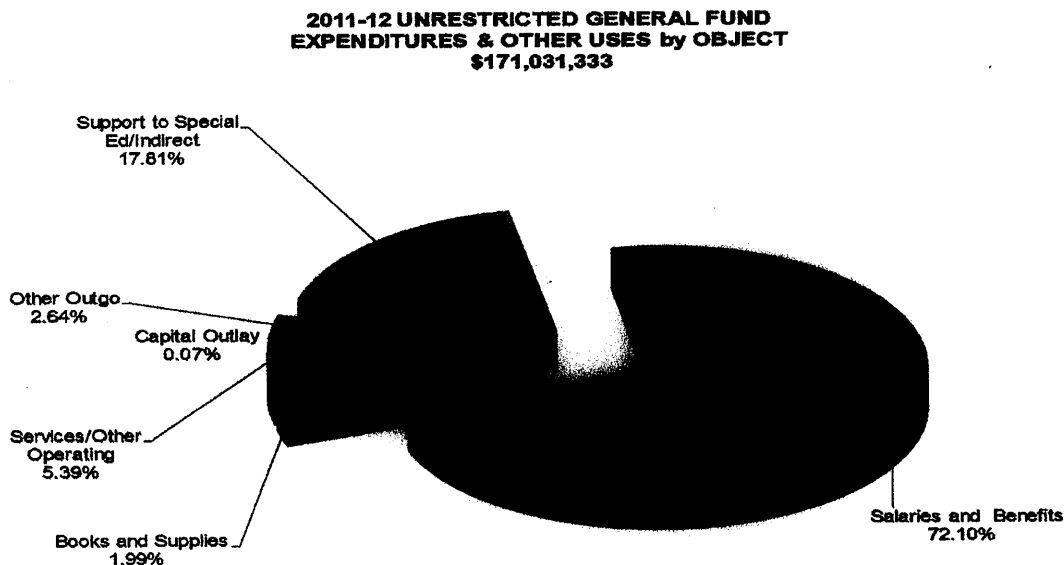
following table illustrates the unrestricted ending fund balance for each year end closing.

June 2008	June 2009	June 2010	June 2011 (estimated)
\$21,567,077	\$20,049,661	\$15,439,421	15,732,324
Net Increase (Decrease):	(\$1,517,416)	(\$4,610,240)	\$343,515

The Board has set in place a plan to close the budget gap for next year, should the November State election to extend taxes be unsuccessful. Funds in excess of what is required to balance the budget in 2010-11 identified to be placed into the Special Reserve (Fund 17). During the 2011-12 budget year it may be necessary to withdraw those funds and place them into use if the Governor's May Revise budget is unsuccessful. There is \$10 million earmarked in Special Reserve. According to current projections it will be necessary to utilize \$3.0 million of the Special Reserve in 2012-13 and \$2.5 million in 2013-14 in order to close the operational deficit. Should it be necessary to use the full \$10 million in 2011-12 due to mid-year funding cuts the District will need to identify cuts to balance 2012-13 and 2013-14.

#### Overview of General Fund Unrestricted Spending

The District spends the majority of operating funds on the salary and benefits of employees. Services and operating expenses include things like utilities, property and liability insurance, legal services and audits. The following chart includes the contributions to Special Education and Maintenance which support salary and benefits in those programs. The chart is divided up into the major "object" categories according to the State account code structure.



## **General Fund Budget Assumptions 2011-12**

### **Beginning Fund Balance**

The estimated unrestricted ending fund balance for 2010-11 is projected to be \$15.7 million, and this balance will be carried forward to the 2011-12 year.

The actual ending fund balance figure is likely to increase slightly when staff reports the Unaudited Actuals due to budget balances that may remain unspent. The restricted beginning fund balance is estimated to be \$16.6 million. This balance is also subject to change, based on the closing of the books, and any fund balance remaining is designated for restricted carry-over. The combined estimated beginning fund balance is \$32.3 million.

### **Revenue Limit**

Revenue limit funding is based mainly upon student attendance. West Contra Costa Unified School District is currently considered a declining enrollment district. Therefore; the basis for Revenue Limit funding for 2011-12 is 2010-11 P-2 Average Daily Attendance (K-12 ADA) along with certain annual adjustments. A declining enrollment district is held harmless for one year to help minimize the impact of declining Revenue Limit funding. The District is funded on the greater of current year or prior year ADA.

The Restricted Special Education Program includes a transfer of \$7 million of the Revenue Limit dollars based on the Special Education ADA generated. The total Revenue Limit funding for the District is estimated at \$151 million.

The Revenue Limit base includes the 2.24% COLA, as recommended at the Governor's May Revise. The base Revenue Limit is reduced due to the inclusion of a deficit factor of 19.754% for the 2011-12 fiscal year in the May Revision. The funded revenue limit is \$5,227 for each full ADA earned.

### **Lottery and Other State Revenue**

Unrestricted lottery funds are estimated at \$111 per ADA and restricted at \$17.50 per ADA, for a total of \$3.6 million. Total Other State revenue is estimated at \$17 million for 2011-12 and includes many of the Tier III programs.

### **Contributions to Restricted Programs**

Various programs require contributions from the District's unrestricted general fund either through law or because the programs cannot be operated within their revenue streams.

Routine Repair and Restricted Maintenance	\$ 4,118,437
Special Education Program	\$22,291,126
Special Education Transportation	\$ 5,434,504

### Restricted Revenue

Revenues for the remaining categorical programs have been projected using prior year funding as a base. Budgeted revenue is projected for programs that have supporting documentation for current year funding and assurance of funding in the coming year. Programs for which documentation was not provided will be added to the budget as the funding letters become available. These additions will be brought to the Board as budget increases as a part of the First and Second Interim Reports.

### Employee Salary and Benefits

Employee salaries include step and column increases. Statutory payroll benefits are based upon actual benefit costs of current employees and estimates for vacant positions. The following salary driven benefit rates have been used for budget development:

State Teacher Retirement System	8.25%
Public Employee Retirement System	10.923%
Unemployment	1.61%
Medicare	1.45%
Worker's Compensation	2.4648%
FICA (Social Security)	6.20%
PERS Reduction	1.317%

### Other Expenditures

Books and supplies for school sites have been allocated from unrestricted funding on a per-pupil basis in the amount of \$15 at the elementary level, \$16 at the middle and \$18 at the high school levels. Services and other operating expenses include items such as utilities, telephones, copier service agreements, district memberships, legal and audit expenses. Utilities have been budgeted at the 2010-11 levels.

### Restricted Expenditures

The categorical program expenditures related to grants and entitlements will be subject to change based upon carry-over funds and revised funding levels for the 2011-12 school year.

### **Multi-Year Projection**

Due to the increased costs associated with the restoration of furlough days, escalating retiree health care costs and the loss of one time Ed Jobs funding it is necessary to utilize \$3 million of the special reserve set aside in 2012-13 and an additional \$2.5 million in 2013-14 in the multi-year projection. It should be noted that the cost of restoration is less than the savings because not all work days are restored.

The multi-year projection for 2011-12 includes the savings for school closures identified by the Board and iterated earlier in this narrative. The amount of savings is estimated at \$2.7 million per year, ongoing.

In 2012 the District will make the final payment toward the Voluntary Integration Audit Finding. Therefore the cost for that debt is no longer a part of the ongoing deficit spending in 2012-13.

The following are the assumptions used for the development of the multi-year projections.

**2012-13 Assumptions**

Funded ADA: 27,115  
Revenue Limit COLA: 3.2%  
Revenue Limit Deficit: 19.754%  
California CPI: 2.70%  
Restricted Lottery: \$17.20 per ADA  
Unrestricted Lottery: \$110.00 per ADA  
Reserve for Economic Uncertainty: 3%  
Step and Column: 1.0%  
Retiree Health Benefits: 10%

**2013-14 Assumptions**

Funded ADA: 26,924  
Revenue Limit COLA: 2.7%  
Revenue Limit Deficit: 19.754%  
California CPI: 3.10%  
Restricted Lottery: \$17.20 per ADA  
Unrestricted Lottery: \$109.00 per ADA  
Reserve for Economic Uncertainty: 3%  
Step and Column: 1.0%  
Retiree Health Benefits: 10%

The projected unrestricted ending fund balance for 2011-12 is \$15.7 million, which is sufficient to meet the 3% requirement for reserves.

The unrestricted ending fund balance for 2011-12 and 2012-13 is projected to be \$15.7 million.

In accordance with the oversight provisions of AB1200 the County Office is requiring an assurance that the Board has identified how it will deal with a budget that does not include an extension of taxes. This assurance is part of the budget adoption in order that the County Office of Education, under Education code 42127, can consider these facts when reviewing the status of the District and moves to approve, conditionally approve, or disapprove the 2011-12 budget and multi-year plan.

The West Contra Costa Unified School District will utilize the Special Reserve Fund in the event that the taxes are not successful. It will also be necessary, if that occurs, to identify ongoing cuts for the 2012-13 year. The certificate will be signed by the Board Secretary and is included as Appendix B.

## **Other Funds**

### **Adult Education Fund – Fund 11**

West Contra Costa Adult Education provides educational service to community members of all ages. Programs include vocational education, high school diploma studies, English as a Second Language, basic education geared to promote adult literacy, parent education, adults with disabilities and senior citizen classes. The State of California has placed the state portion of Adult Education funding within the Tier III flexibility program. The Board has approved the Adult fund to retain \$2.2 Million in flexibility funding in order to operate the program. The proposed operating budget is \$2.0 million.

### **Child Development Fund – Fund 12**

The Child Development fund is also known as the Preschool fund. Grants are received from both state and federal sources to support early childhood development with the school district. The operating budget for preschools is \$2.5 million for 2011-12.

### **Cafeteria Fund – Fund 13**

The Food Services Department of West Contra Costa Unified School District serves over 1,100,000 breakfasts, 3,000,000 lunches and almost 640,000 after-school snacks to its students during the regular school year. The program is entirely self sufficient through state and federal grants, with modest fees in place for meals and snacks that are not reimbursable through grants.

The Food Services Department also plays a critical role in ensuring that many children get enough to eat during summer months and provided over 256,000 nutritious meals to children age 18 and below during last year's Summer Feeding program. As the national leader in program innovations to prevent child obesity, the Food Services Department of WCCUSD has become the first school district in the Bay Area to provide a complete resource kit to support healthy food fundraising events by PTA / Student groups. It also continuously provides technical support and education to school administrators, teachers, parents, and students about nutrition and wellness. The Cafeteria Fund has an operating budget of \$12 million for 2011-12.

### **Deferred Maintenance Fund – Fund 14**

The Deferred Maintenance Fund provides separate accounting for State apportionments and District matching contributions for deferred maintenance purposes. Deferred maintenance is defined as major repair or replacement of plumbing, heating, air conditioning, electrical, roofing and floor systems, and includes any other items approved by the State Allocation Board. The Board has determined that the program will be suspended due to the fiscal crisis, and has set in place a Tier III fund transfer as funding becomes available.

### **Special Reserve Fund for Other Than Capital Outlay Projects – Fund 17**

This fund is used primarily to provide for the accumulation of general fund dollars for general operating purposes other than capital outlay. Amounts from this fund must first be transferred through board resolution to the General Fund, or other appropriate fund, before expenditures can be made. In addition, during the 2009-10 and 2010-11 school year the Board adopted a plan to place Tier III funding and general fund balance reserves in the Special Reserve Fund. This funding has accumulated to \$10 million and is reserved to offset potential cuts that may arise if the Governor's May revise budget is not successful. Should the Governor's May revise budget pass it is anticipated that this funding will be used in 2012-13 (\$3 million) and 2013-14 (\$2.5 million) to ease the cuts that would otherwise be needed to close the budget gap during that year. This would leave \$4.5 million in one-time funding for the Board to prioritize use.

### **Building Fund – Fund 21**

This fund accounts for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued. The District anticipates a \$100 million bond sale for new construction in the fall of 2011. The Board has adopted project budgets for the expenditure of these funds.

### **Capital Facilities Fund – Fund 25**

Education Code sections 17620-17626 authorize the District to levy fees on developers or other agencies as a condition of approving a development. This fund is used to account for the receipt and expenditure of the fees collected. Expenditures are restricted by Government Code sections 65970-65981 and are generally limited to those expenditures necessary for the District to provide services to the areas where the development has impacted the District's ability to provide those services. In prior years, the District has received many millions of dollars in developer fees that have been used to support the construction of growth projects throughout the District. These funds have primarily been used to pay for capital leases for portable classrooms. Based on a decline in revenue, the District must adjust program budget and project plans to reflect available forecasted balances. A conservative \$160,000 in developer fees is projected in the 2011-12 budget.

### **County School Facilities Fund – Fund 35**

This fund was established pursuant to Education Code section 17070.43 to receive apportionments from State School Facilities Funds approved by the voters authorizing the sale of bonds under Propositions 1A, 47, and 55. Fund 35 has no new funding or expenses for 2011-12.

### **Special Reserve Fund for Capital Outlay Projects – Fund 40**

This fund exists to accumulate moneys to fund capital projects. The District deposits facilities-related revenues such as proceeds generated from redevelopment agency pass-through payments, and local facility grants. Funds received are generally available for expenditure subject to certain restrictions and/or requirements of the funding source. The State Emergency Repair Program (ERP) is also accounted for within this fund. \$1.4 million is projected in expenditures for this fund in 2011-12, attributable to certain summer work and portable replacement.

### **Debt Service Funds – Funds 52 and 56**

The Debt Service funds are used to account for various debts of the District. Fund 56 contains funding for the District's State Emergency Apportionment Loan. According to State law, when the District sells property, the proceeds from those sales must be used for debt service of the loan and are accumulated in this fund. Fund 52 has been used to account for repayment of the District's outstanding Certificates of Participation (COP), and is now used for the required reserve for the COP. Fund 56 and 52 will be necessary until the State Loan and COPs are paid off.

### **Self-Insurance Fund – Fund 67**

This fund is used for self-insurance activities from other operating funds of the District. Insurance premiums from the General, Adult Education and Cafeteria funds are deposited to this fund. Funds deposited are then used to purchase insurance and to pay self-insured claims up to \$100,000 per claim. This is the District's deductible or self-insured retention. The budget is \$1.7million.

West Contra Costa Unified School District  
 Budget Flexibility Transfer for Tier III Programs  
 June 28, 2011  
 Public Hearing  
 Appendix A

	<b>Tier III</b>	<b>Estimated</b>	<b>Estimated</b>
<b>Resource</b>	<b>Program Name</b>	<b>10-11</b>	<b>11-12</b>
7394	Targeted Instructional Improvement Grant (TIIG)	\$ 2,788,366	\$ 2,788,366
7395	School and Library Improvement Block Grant	\$ 1,956,037	\$ 1,956,037
7393	Professional Development Block Grant	\$ 1,298,281	\$ 1,298,281
7080	Supplemental School Counseling Program	\$ 780,177	\$ 780,177
7392	Teacher Credentialing Block Grant (BTSA)	\$ 580,706	\$ 580,706
7325	Administrator Training	\$ 33,963	\$ 33,963
6760	Arts and Music Block Grant	\$ 421,314	\$ 421,314
6405	School Safety Block Grant	\$ 188,783	\$ 188,783
7390	Pupil Retention Block Grant	\$ 1,162,384	\$ 1,162,384
7055	CAHSEE Supplemental Instruction	\$ 271,874	\$ 271,874
7294	Mathematics and Reading Professional Dev	\$ 223,532	\$ 223,532
7140	Gifted and Talented (GATE)	\$ 190,715	\$ 190,715
6258	PE Teacher Incentive Grants	\$ 411,041	\$ 411,041
7271	Peer Assistance Review (PAR)	\$ 122,985	\$ 122,985
7156	IMFRP	\$ 1,665,288	\$ 1,665,288
7276	Certificated Staff Mentoring Program	\$ 147,831	\$ 147,831
6260/6263	Alternative Credentialing	\$ 190,975	\$ 190,975
6267	National Board Certification	\$ 13,422	\$ 13,422
Fund 11	Adult Education	\$ 1,000,000	\$ 1,000,000
		\$ -	\$ -
	<b>Total</b>	<b>\$ 13,447,674</b>	<b>\$ 13,447,674</b>
	<b>Supported Programs/General Fund</b>		
	Teacher Salary and Benefits for K-12 Education		
	GATE Support		
	Pupil Retention Program/		
	Special Education Bussing		
	School Safety Staff		





Joseph A. Ovick, Ed.D., Superintendent of Schools

77 Santa Barbara Road • Pleasant Hill, CA 94523 • (925) 942-3388

## 2011-12 Budget - Executive Summary

### Appendix B

DISTRICT: WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### MAINTENANCE OF FISCAL SOLVENCY

In submitting the 2011-12 Adopted Budget, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. Additionally, the Board recognizes and is prepared to analyze and make additional reductions and/or identified reserves as necessary to maintain fiscal solvency if the proposed tax extension fails.

\_\_\_\_\_  
Bruce Harter, Board Secretary

\_\_\_\_\_  
Date

Phone Number: 510-231-1170

## **Section II**

# **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 JULY 1 ADOPTION**

Schedule 1

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
<b>REVENUES</b>						
Revenue Limit Sources	\$ 140,887,629	\$ 7,107,208	\$ 147,994,837	\$ -	\$ -	\$ 147,994,837
Federal Revenues	0	27,810,811	27,810,811	-	-	38,338,753
Other State Revenues	25,499,633	34,373,065	59,872,698	-	-	66,137,026
Other Local Revenues	2,721,459	16,642,105	19,363,564	1,433,040	20,042,615	42,804,487
Total Revenues	169,108,721	85,933,189	255,041,910	1,433,040	20,042,615	295,275,103
<b>EXPENDITURES</b>						
Certificated Salaries	66,360,814	37,983,645	104,344,459	-	-	106,404,243
Classified Salaries	19,728,052	19,747,028	39,475,080	872,502	63,844	45,442,265
Employee Benefits	37,232,408	24,162,745	61,395,153	348,906	33,039	64,486,553
Books and Supplies	3,399,622	4,586,567	7,986,189	5,045,432	1,400	16,857,707
Services and Other Operating Expenditures	9,223,226	31,629,918	40,853,144	776,850	13,314,386	76,244,487
Capital Outlay	111,500	2,734,599	2,846,099	116,087,624	21,300,107	119,183,723
Other Outgo	4,510,179	-	4,510,179	-	-	4,607,704
Direct/Indirect Support Costs	(1,863,535)	1,157,700	(705,835)	-	-	-
Total Expenditures	138,702,266	122,002,202	260,704,468	134,448,104	21,398,390	433,226,682
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	30,406,455	(36,069,013)	(5,662,558)	(133,015,064)	(1,355,775)	(137,951,579)
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	1,872,000	-	1,872,000	-	-	1,872,000
Interfund Transfers Out	-	-	-	-	-	(1,872,000)
Other Sources	-	-	-	100,000,000	-	100,000,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(32,329,067)	32,329,067	-	-	-	-
Total Other Financing Sources and Uses	(30,457,067)	32,329,067	1,872,000	100,000,000	-	100,000,000
<b>NET CHANGE IN FUND BALANCE</b>	(50,612)	(3,739,946)	(3,790,558)	(33,015,064)	(1,355,775)	(37,951,579)
<b>ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2011</b>	15,782,936	16,610,441	32,393,377	117,800,286	20,605,891	187,543,846
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 15,732,324	\$ 12,870,495	\$ 28,602,819	\$ 84,785,222	\$ 19,250,116	\$ 149,592,267

# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 2

2011-12 JULY 1 ADOPTION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

### SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
\$	\$	\$	\$	\$	\$	\$
Revenue Limit Sources	339,000	300,000	9,888,942	-	-	10,527,942.00
Federal Revenues	3,288,006	2,137,984	838,338	-	-	6,264,328
Other State Revenues	556,446	127,972	1,238,850	-	42,000	1,965,268
Other Local Revenues	4,183,452	2,565,956	11,966,130	-	42,000	18,757,538
Total Revenues						

### EXPENDITURES

Certificated Salaries	933,813	1,125,971	-	-	-	2,059,784
Classified Salaries	356,504	498,781	4,175,554	-	-	5,030,839
Employee Benefits	348,533	656,799	1,704,123	-	-	2,709,455
Books and Supplies	73,012	72,420	4,900,000	-	-	5,045,432
Services and Other Operating Expenditures	233,200	27,300	516,350	-	-	776,850
Capital Outlay	-	-	250,000	-	-	250,000
Other Outgo	-	97,525	-	-	-	97,525
Direct/Indirect Support Costs	76,530	87,160	542,145	-	-	705,835
Total Expenditures	2,021,592	2,565,956	12,038,172	-	-	16,675,720
	2,161,860	-	(122,042)	-	42,000	2,081,818

### INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS

### OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	(1,000,000)	-	-	-	(872,000)	(1,872,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	-	(872,000)	(1,872,000)
	1,161,860	-	(122,042)	-	(830,000)	209,818

### NET CHANGE IN FUND BALANCE

### ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2011

	1,958,241	-	2,242,063	1,205,988	11,337,999	16,744,291
--	-----------	---	-----------	-----------	------------	------------

### PROJECTED ENDING FUND BALANCE JUNE 30, 2012

\$	3,120,101	\$	2,120,021	\$	1,205,988	\$	10,507,999	\$	16,954,109
----	-----------	----	-----------	----	-----------	----	------------	----	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 JULY 1 ADOPTION**

Schedule 3

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**CAPITAL OUTLAY FUNDS**

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
\$	-	\$	-	\$	-
	-	-	-	-	-
	-	-	-	-	-
	500,000	160,000	5,000	768,040	1,433,040
Total Revenues	500,000	160,000	5,000	768,040	1,433,040

**REVENUES**

Revenue Limit Sources  
 Federal Revenues  
 Other State Revenues  
 Other Local Revenues  
 Total Revenues

**EXPENDITURES**

Certificated Salaries  
 Classified Salaries  
 Employee Benefits  
 Books and Supplies  
 Services and Other Operating Expenditures  
 Capital Outlay  
 Other Outgo  
 Direct/Indirect Support Costs  
 Total Expenditures

	-	-	-	-	-
847,502	-	-	-	25,000	872,502
342,269	-	-	-	6,637	348,906
3,635,456	20,000	-	-	169,230	3,824,686
12,526,326	471,600	-	-	316,460	13,314,386
114,211,284	940,000	-	-	936,340	116,087,624
-	-	-	-	-	-
-	-	-	-	-	-
131,562,837	1,431,600	-	-	1,453,667	134,448,104

**INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS**

(131,062,837)	(1,271,600)	5,000	(685,627)	(133,015,064)
---------------	-------------	-------	-----------	---------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In  
 Interfund Transfers Out  
 Other Sources  
 Other Uses  
 Contributions To Restricted Programs  
 Total Other Financing Sources and Uses

-	-	-	-	-
-	-	-	-	-
100,000,000	-	-	-	100,000,000
-	-	-	-	-
100,000,000	-	-	-	100,000,000

**NET CHANGE IN FUND BALANCE**

(31,062,837)	(1,271,600)	5,000	(685,627)	(33,015,064)
--------------	-------------	-------	-----------	--------------

**ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2011**

107,623,760	3,878,960	2,008	6,295,559	117,800,286
-------------	-----------	-------	-----------	-------------

**PROJECTED ENDING FUND BALANCE JUNE 30, 2012**

\$ 76,560,923	\$ 2,607,360	\$ 7,008	\$ 5,609,932	\$ 84,785,222
---------------	--------------	----------	--------------	---------------

# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 4

2011-12 JULY 1 ADOPTION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	CORPORATION DEBT SERVICE	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
<b>REVENUES</b>					
Revenue Limit Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	-	35,000	1,751,000	18,256,615	20,042,615
Total Revenues	-	35,000	1,751,000	18,256,615	20,042,615
<b>EXPENDITURES</b>					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	63,844	-	63,844
Employee Benefits	-	-	33,039	-	33,039
Books and Supplies	-	-	1,400	-	1,400
Services and Other Operating Expenditures	-	-	1,585,950	19,714,157	21,300,107
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	-	-	1,684,233	19,714,157	21,398,390
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	-	35,000	66,767	(1,457,542)	(1,355,775)
<b>OTHER FINANCING SOURCES AND (USES)</b>					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	35,000	66,767	(1,457,542)	(1,355,775)
<b>ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2011</b>	1,286,991	9,013,644	1,207,957	9,097,299	20,605,891
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 1,286,991	\$ 9,048,644	\$ 1,274,724	\$ 7,639,757	\$ 19,250,116

## **Section III**

# **2011-2012 BUDGET STATE FORMS**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	139,836,583.00	6,999,787.00	146,836,370.00	140,887,629.00	7,107,208.00	147,994,837.00	0.8%
2) Federal Revenue		8100-8299	25,453.00	49,136,031.00	49,161,484.00	0.00	27,810,811.00	27,810,811.00	-43.4%
3) Other State Revenue		8300-8599	26,286,205.00	36,957,723.00	63,243,928.00	25,499,633.00	34,373,065.00	59,872,698.00	-5.3%
4) Other Local Revenue		8600-8799	3,125,505.00	19,053,238.00	22,178,743.00	2,721,459.00	16,642,105.00	19,363,564.00	-12.7%
5) TOTAL REVENUES			169,273,746.00	112,146,779.00	281,420,525.00	169,108,721.00	85,933,189.00	255,041,910.00	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,712,683.00	40,542,793.00	109,255,476.00	66,360,814.00	37,983,645.00	104,344,459.00	-4.5%
2) Classified Salaries		2000-2999	18,551,094.00	21,101,328.00	39,652,422.00	19,728,052.00	19,747,028.00	39,475,080.00	-0.4%
3) Employee Benefits		3000-3999	35,547,212.00	22,668,187.76	58,215,399.76	37,232,408.00	24,162,745.00	61,395,153.00	5.5%
4) Books and Supplies		4000-4999	1,808,983.66	21,969,236.01	23,778,219.67	3,399,622.00	4,586,567.00	7,986,189.00	-66.4%
5) Services and Other Operating Expenditures		5000-5999	9,163,844.00	42,905,507.00	52,069,351.00	9,223,226.00	31,629,918.00	40,853,144.00	-21.5%
6) Capital Outlay		6000-6999	133,296.34	241,051.00	374,347.34	111,500.00	2,734,599.00	2,846,099.00	660.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,447,610.00	0.00	4,447,610.00	4,510,179.00	0.00	4,510,179.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,921,099.00)	1,207,369.00	(713,730.00)	(1,863,535.00)	1,157,700.00	(705,835.00)	-1.1%
9) TOTAL EXPENDITURES			136,443,624.00	150,635,471.77	287,079,095.77	138,702,266.00	122,002,202.00	260,704,468.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			32,830,122.00	(38,488,692.77)	(5,658,570.77)	30,406,455.00	(36,069,013.00)	(5,662,558.00)	0.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									New
a) Transfers In		8900-8929	0.00	0.00	0.00	1,872,000.00	0.00	1,872,000.00	-100.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,486,607.00)	29,486,607.00	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,486,607.00)	29,486,607.00	(3,000,000.00)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.4%

General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			343,515.00	(9,002,085.77)	(8,658,570.77)	(50,612.00)	(3,739,946.00)	(3,790,558.00)	-56.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
2) Ending Balance, June 30 (E + F1e)			15,782,935.90	16,610,440.81	32,393,376.71	15,732,323.90	12,870,494.81	28,602,818.71	-11.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00				
Stores		9712	230,000.00	0.00	230,000.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	16,610,440.81	16,610,440.81				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,702,373.00	0.00	8,702,373.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	6,780,562.90	0.00	6,780,562.90				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				70,000.00	0.00	70,000.00	
Revolving Cash		9712				230,000.00	0.00	230,000.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures		9719				0.00	0.00	0.00	
All Others						0.00	0.00	0.00	
b) Restricted		9740				0.00	12,870,495.65	12,870,495.65	
c) Committed									

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

07 61796 00000000  
Form 01

West Contra Costa Unified  
Contra Costa County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				7,821,134.00	0.00	7,821,134.00	
Unassigned/Unappropriated Amount		9790				7,611,189.90	(0.84)	7,611,189.06	

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

Description			2010-11 Estimated Actuals		2011-12 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	90,714,493.00	0.00	90,714,493.00	93,216,540.00	0.00	93,216,540.00	2.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	716,416.00	0.00	716,416.00	702,088.00	0.00	702,088.00	-2.0%
Timber Yield Tax		8022	1.00	0.00	1.00	1.00	0.00	1.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,580.00	0.00	3,580.00	3,508.00	0.00	3,508.00	-2.0%
County & District Taxes									
Secured Roll Taxes		8041	49,139,101.00	0.00	49,139,101.00	48,156,319.00	0.00	48,156,319.00	-2.0%
Unsecured Roll Taxes		8042	2,167,263.00	0.00	2,167,263.00	2,123,918.00	0.00	2,123,918.00	-2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	605,213.00	0.00	605,213.00	593,109.00	0.00	593,109.00	-2.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,477,592.00	0.00	5,477,592.00	5,368,040.00	0.00	5,368,040.00	-2.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			148,823,659.00	0.00	148,823,659.00	150,163,523.00	0.00	150,163,523.00	0.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,999,787.00)	0.00	(6,999,787.00)	(7,107,208.00)	0.00	(7,107,208.00)	1.5%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		6,999,787.00	6,999,787.00		7,107,208.00	7,107,208.00	1.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	668,905.00	0.00	668,905.00	507,947.00	0.00	507,947.00	-24.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,656,194.00)	0.00	(2,656,194.00)	(2,676,633.00)	0.00	(2,676,633.00)	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			139,836,583.00	6,999,787.00	146,836,370.00	140,887,629.00	7,107,208.00	147,994,837.00	0.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,804,729.00	8,804,729.00	0.00	5,774,513.00	5,774,513.00	-34.4%
Special Education Discretionary Grants		8182	0.00	1,444,809.00	1,444,809.00	0.00	908,011.00	908,011.00	-37.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		36,017,432.00	36,017,432.00		19,702,158.00	19,702,158.00	-45.3%
Vocational and Applied Technology Education	3500-3699	8290		267,118.00	267,118.00		242,834.00	242,834.00	-9.1%
Safe and Drug Free Schools	3700-3799	8290		43,250.00	43,250.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	25,453.00	2,558,693.00	2,584,146.00	0.00	1,183,295.00	1,183,295.00	-54.2%
TOTAL, FEDERAL REVENUE			25,453.00	49,136,031.00	49,161,484.00	0.00	27,810,811.00	27,810,811.00	-43.4%

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

07 61796 0000000  
Form 01

West Contra Costa Unified  
Contra Costa County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311	16,864,984.00		16,864,984.00		17,197,393.00	17,197,393.00	2.0%
Prior Years	6500	8319	0.00		0.00		0.00	0.00	0.0%
Home-to-School Transportation									
Economic Impact Aid	7230	8311	381,497.00		381,497.00		386,207.00	386,207.00	1.2%
Spec. Ed. Transportation	7240	8311	6,074,084.00		6,074,084.00		5,968,537.00	5,968,537.00	-1.7%
All Other State Apportionments - Current Year	7090-7091	8311	1,485,992.00		1,485,992.00		1,510,808.00	1,510,808.00	1.7%
All Other State Apportionments - Prior Years	All Other	8319	820,603.00	0.00	820,603.00	1,129,783.00	0.00	1,129,783.00	37.7%
Year Round School Incentive		8425	50,421.00	0.00	50,421.00	0.00	0.00	0.00	-100.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	8,563,716.00	0.00	8,563,716.00	8,749,400.00	0.00	8,749,400.00	2.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	872,962.00	0.00	872,962.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions			3,247,800.00	424,262.00	3,672,062.00	3,135,851.00	494,391.00	3,630,242.00	-1.1%
Restricted Levies - Other									
Homeowners' Exemptions		8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		200,000.00	200,000.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%



			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		205,782.00	205,782.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		5,236,302.00	5,236,302.00		4,285,319.00	4,285,319.00	-18.2%
All Other State Revenue	All Other	8590	12,730,703.00	6,084,820.00	18,815,523.00	12,484,599.00	4,530,410.00	17,015,009.00	-9.6%
TOTAL, OTHER STATE REVENUE			26,286,205.00	36,957,723.00	63,243,928.00	25,499,633.00	34,373,065.00	59,872,698.00	-5.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00		0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00		0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00		0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,699,965.00	9,699,965.00	0.00	9,749,267.00	9,749,267.00	0.5%
Other		8622	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	5,500,000.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00		0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	165,285.00	0.00	165,285.00	221,459.00	0.00	221,459.00	34.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,860,220.00	3,853,273.00	6,713,493.00	2,400,000.00	1,392,838.00	3,792,838.00	-43.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,125,505.00	19,053,238.00	22,178,743.00	2,721,459.00	16,642,105.00	19,363,564.00	-12.7%
TOTAL, REVENUES			169,273,746.00	112,146,779.00	281,420,525.00	169,108,721.00	85,933,189.00	255,041,910.00	-9.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			Unrestricted (A)	Restricted (B)					
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	60,542,746.00	27,921,198.00	88,463,944.00	58,158,191.00	27,526,530.00	85,684,721.00	-3.1%
Certificated Pupil Support Salaries		1200	58,255.00	5,704,974.00	5,763,229.00	137,123.00	5,306,332.00	5,443,455.00	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,904,644.00	2,867,913.00	10,772,557.00	7,711,829.00	2,289,469.00	10,001,298.00	-7.2%
Other Certificated Salaries		1900	207,038.00	4,048,708.00	4,255,746.00	353,671.00	2,861,314.00	3,214,985.00	-24.5%
TOTAL, CERTIFICATED SALARIES			68,712,683.00	40,542,793.00	109,255,476.00	66,360,814.00	37,983,645.00	104,344,459.00	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	334,576.00	10,104,350.00	10,438,926.00	345,595.00	10,194,444.00	10,540,039.00	1.0%
Classified Support Salaries		2200	8,207,765.00	4,796,034.00	13,003,799.00	9,040,370.00	4,873,922.00	13,914,292.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	1,792,070.00	495,228.00	2,287,298.00	1,708,967.00	384,970.00	2,093,937.00	-8.5%
Clerical, Technical and Office Salaries		2400	7,583,438.00	2,169,753.00	9,753,191.00	8,103,402.00	1,997,104.00	10,100,506.00	3.6%
Other Classified Salaries		2900	633,245.00	3,535,963.00	4,169,208.00	529,718.00	2,296,588.00	2,826,306.00	-32.2%
TOTAL, CLASSIFIED SALARIES			18,551,094.00	21,101,328.00	39,652,422.00	19,728,052.00	19,747,028.00	39,475,080.00	-0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,600,794.00	3,193,860.00	8,794,654.00	5,490,628.00	3,078,248.00	8,568,876.00	-2.6%
PERS		3201-3202	1,869,853.00	1,902,354.51	3,772,207.51	1,981,214.00	2,132,333.00	4,113,547.00	9.0%
OASDI/Medicare/Alternative		3301-3302	2,377,803.00	2,225,642.65	4,603,445.65	2,439,652.00	2,066,989.00	4,506,641.00	-2.1%
Health and Welfare Benefits		3401-3402	12,400,545.00	7,249,805.00	19,650,350.00	12,587,394.00	7,612,184.00	20,199,578.00	2.8%
Unemployment Insurance		3501-3502	986,256.00	451,496.96	1,437,752.96	1,601,720.00	926,251.00	2,527,971.00	75.8%
Workers' Compensation		3601-3602	2,417,590.00	1,798,347.64	4,215,937.64	2,107,406.00	1,421,212.00	3,528,618.00	-16.3%
OPEB, Allocated		3701-3702	9,562,187.00	5,594,059.00	15,156,246.00	10,778,350.00	6,728,765.00	17,507,115.00	15.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	332,184.00	252,622.00	584,806.00	246,044.00	196,763.00	442,807.00	-24.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,547,212.00	22,668,187.76	58,215,399.76	37,232,408.00	24,162,745.00	61,395,153.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	220.00	2,913,901.00	2,914,121.00	2,000,000.00	750,000.00	2,750,000.00	-5.6%
Books and Other Reference Materials		4200	0.00	5,358.00	5,358.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,681,895.66	16,889,424.01	18,571,319.67	1,309,972.00	3,669,625.00	4,979,597.00	-73.2%
Noncapitalized Equipment		4400	126,868.00	2,160,553.00	2,287,421.00	89,650.00	166,942.00	256,592.00	-88.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,808,983.66	21,969,236.01	23,778,219.67	3,399,622.00	4,586,567.00	7,986,189.00	-66.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,977,926.00	3,977,926.00	0.00	2,326,461.00	2,326,461.00	-41.5%
Travel and Conferences		5200	128,993.00	1,145,066.00	1,274,059.00	118,050.00	434,126.00	552,176.00	-56.7%
Dues and Memberships		5300	55,606.00	60,612.00	116,218.00	78,686.00	45,500.00	124,186.00	6.9%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Operations and Housekeeping Services		5500	5,529,701.00	2,600.00	5,532,301.00	5,471,565.00	100,000.00	5,571,565.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,712,748.00	975,608.00	2,688,356.00	1,930,828.00	1,670,560.00	3,601,388.00	34.0%
Transfers of Direct Costs		5710	(6,320,000.00)	6,320,000.00	0.00	(6,320,000.00)	6,320,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,757.00)	203,678.00	154,921.00	3,700.00	24,800.00	28,500.00	-81.6%
Professional/Consulting Services and Operating Expenditures		5800	5,253,971.00	30,185,988.00	35,439,959.00	4,983,197.00	20,698,181.00	25,681,378.00	-27.5%
Communications		5900	1,351,582.00	34,029.00	1,385,611.00	1,457,200.00	10,290.00	1,467,490.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,163,844.00	42,905,507.00	52,069,351.00	9,223,226.00	31,629,918.00	40,853,144.00	-21.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	94,355.00	94,355.00	0.00	2,714,599.00	2,714,599.00	2777.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	133,296.34	146,696.00	279,992.34	111,500.00	20,000.00	131,500.00	-53.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			133,296.34	241,051.00	374,347.34	111,500.00	2,734,599.00	2,846,099.00	660.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	60,000.00	0.00	60,000.00	52,000.00	0.00	52,000.00	-13.3%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	631,816.00	0.00	631,816.00	591,101.00	0.00	591,101.00	-6.4%
Other Debt Service - Principal		7439	3,755,794.00	0.00	3,755,794.00	3,867,078.00	0.00	3,867,078.00	3.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			4,447,610.00	0.00	4,447,610.00	4,510,179.00	0.00	4,510,179.00	1.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,207,369.00)	1,207,369.00	0.00	(1,157,700.00)	1,157,700.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(713,730.00)	0.00	(713,730.00)	(705,835.00)	0.00	(705,835.00)	-1.1%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,921,099.00)	1,207,369.00	(713,730.00)	(1,863,535.00)	1,157,700.00	(705,835.00)	-1.1%
TOTAL EXPENDITURES			136,443,624.00	150,635,471.77	287,079,095.77	138,702,266.00	122,002,202.00	260,704,468.00	-9.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,872,000.00	0.00	1,872,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,872,000.00	0.00	1,872,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(29,486,607.00)	29,486,607.00	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(29,486,607.00)	29,486,607.00	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(32,486,607.00)	29,486,607.00	(3,000,000.00)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.4%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	139,836,583.00	6,999,787.00	146,836,370.00	140,887,629.00	7,107,208.00	147,994,837.00	0.8%
2) Federal Revenue		8100-8299	25,453.00	49,136,031.00	49,161,484.00	0.00	27,810,811.00	27,810,811.00	-43.4%
3) Other State Revenue		8300-8599	26,286,205.00	36,957,723.00	63,243,928.00	25,499,633.00	34,373,065.00	59,872,698.00	-5.3%
4) Other Local Revenue		8600-8799	3,125,505.00	19,053,238.00	22,178,743.00	2,721,459.00	16,642,105.00	19,363,564.00	-12.7%
5) TOTAL REVENUES			169,273,746.00	112,146,779.00	281,420,525.00	169,108,721.00	85,933,189.00	255,041,910.00	-9.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		84,356,768.00	83,634,725.77	167,991,493.77	84,063,456.00	63,247,772.00	147,311,228.00	-12.3%
2) Instruction - Related Services	2000-2999		16,523,782.00	24,995,414.00	41,519,196.00	17,612,867.00	15,655,086.00	33,267,953.00	-19.9%
3) Pupil Services	3000-3999		988,990.00	21,338,833.00	22,327,823.00	902,750.00	20,621,078.00	21,523,828.00	-3.6%
4) Ancillary Services	4000-4999		33,852.00	7,831,797.00	7,865,649.00	30,969.00	6,300,386.00	6,331,355.00	-19.5%
5) Community Services	5000-5999		123,679.00	0.00	123,679.00	86,622.00	0.00	86,622.00	-30.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,345,688.00	1,370,433.00	14,716,121.00	13,532,335.00	1,243,169.00	14,775,504.00	0.4%
8) Plant Services	8000-8999		16,623,255.00	11,464,269.00	28,087,524.00	17,963,088.00	14,934,711.00	32,897,799.00	17.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,447,610.00	0.00	4,447,610.00	4,510,179.00	0.00	4,510,179.00	1.4%
10) TOTAL EXPENDITURES			136,443,624.00	150,635,471.77	287,079,095.77	138,702,266.00	122,002,202.00	260,704,468.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			32,830,122.00	(38,488,692.77)	(5,658,570.77)	30,406,455.00	(36,069,013.00)	(5,662,558.00)	0.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,872,000.00	0.00	1,872,000.00	New
a) Transfers In									
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,486,607.00)	29,486,607.00	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,486,607.00)	29,486,607.00	(3,000,000.00)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.4%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			343,515.00	(9,002,085.77)	(8,658,570.77)	(50,612.00)	(3,739,946.00)	(3,790,558.00)	-56.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,439,420.90	25,612,526.58	41,051,947.48	15,782,935.90	16,610,440.81	32,393,376.71	-21.1%
2) Ending Balance, June 30 (E + F1e)			15,782,935.90	16,610,440.81	32,393,376.71	15,732,323.90	12,870,494.81	28,602,818.71	-11.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00				
Stores		9712	230,000.00	0.00	230,000.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	16,610,440.81	16,610,440.81				
b) Designated Amounts		9770	8,702,373.00	0.00	8,702,373.00				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	6,780,562.90	0.00	6,780,562.90				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				70,000.00	0.00	70,000.00	
Revolving Cash		9712				230,000.00	0.00	230,000.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures		9719				0.00	0.00	0.00	
All Others									
b) Restricted		9740				0.00	12,870,495.65	12,870,495.65	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				7,821,134.00	0.00	7,821,134.00	
Unassigned/Unappropriated Amount		9790				7,611,189.90	(0.84)	7,611,189.06	

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

West Contra Costa Unified  
Contra Costa County

07 61796 0000000  
Form 01

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
3185	NCLB: Title I, Part A, Program Improvement LEA Corrective Action R	(0.07)	0.00
3200	ARRA: State Fiscal Stabilization Fund	(0.25)	0.00
5640	Medi-Cal Billing Option	877,132.55	877,042.55
6010	After School Education and Safety (ASES)	0.19	0.19
6286	English Language Acquisition Program, Teacher Training & Student /	687.33	687.33
6300	Lottery: Instructional Materials	(0.33)	0.00
6500	Special Education	79,265.05	73,690.05
7090	Economic Impact Aid (EIA)	584,299.55	584,299.55
7091	Economic Impact Aid: Limited English Proficiency (LEP)	1,230,409.04	1,230,409.04
7220	Partnership Academies Program	(0.19)	0.00
7400	Quality Education Investment Act	5,432,425.77	5,432,425.77
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,141,076.08	1,075,015.08
9010	Other Restricted Local	6,265,146.09	3,596,926.09
Total, Restricted Balance		16,610,440.81	12,870,495.65

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	363,357.00	339,000.00	-6.7%
3) Other State Revenue		8300-8599	3,058,890.00	3,288,006.00	7.5%
4) Other Local Revenue		8600-8799	524,192.00	556,446.00	6.2%
5) TOTAL REVENUES			3,946,439.00	4,183,452.00	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,274,720.00	933,813.00	-26.7%
2) Classified Salaries		2000-2999	484,959.00	356,504.00	-26.5%
3) Employee Benefits		3000-3999	456,642.00	348,533.00	-23.7%
4) Books and Supplies		4000-4999	107,421.00	73,012.00	-32.0%
5) Services and Other Operating Expenditures		5000-5999	251,713.00	233,200.00	-7.4%
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	87,835.00	76,530.00	-12.9%
9) TOTAL EXPENDITURES			2,663,290.00	2,021,592.00	-24.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,283,149.00	2,161,860.00	68.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			283,149.00	1,161,860.00	310.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,092.47	1,958,241.47	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,092.47	1,958,241.47	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,092.47	1,958,241.47	16.9%
2) Ending Balance, June 30 (E + F1e)			1,958,241.47	3,120,101.47	59.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,958,241.47		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		3,120,101.47	
Other Commitments	0000	9760		3,120,101.47	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	26,498.00	2,000.00	-92.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	336,859.00	337,000.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>363,357.00</b>	<b>339,000.00</b>	<b>-6.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	3,058,890.00	3,288,006.00	7.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,058,890.00</b>	<b>3,288,006.00</b>	<b>7.5%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,600.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	500,592.00	556,446.00	11.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>524,192.00</b>	<b>556,446.00</b>	<b>6.2%</b>
<b>TOTAL, REVENUES</b>			<b>3,946,439.00</b>	<b>4,183,452.00</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,094,804.00	800,727.00	-26.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	179,916.00	133,086.00	-26.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,274,720.00</b>	<b>933,813.00</b>	<b>-26.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	72,513.00	51,400.00	-29.1%
Classified Support Salaries		2200	88,074.00	86,650.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	38,000.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	211,258.00	166,542.00	-21.2%
Other Classified Salaries		2900	75,114.00	51,912.00	-30.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>484,959.00</b>	<b>356,504.00</b>	<b>-26.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	100,019.00	77,041.00	-23.0%
PERS		3201-3202	41,441.00	38,155.00	-7.9%
OASDI/Medicare/Alternative		3301-3302	60,416.00	40,653.00	-32.7%
Health and Welfare Benefits		3401-3402	98,837.00	79,201.00	-19.9%
Unemployment Insurance		3501-3502	12,674.00	20,775.00	63.9%
Workers' Compensation		3601-3602	53,668.00	31,808.00	-40.7%
OPEB, Allocated		3701-3702	82,842.00	57,000.00	-31.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,745.00	3,900.00	-42.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>456,642.00</b>	<b>348,533.00</b>	<b>-23.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,874.00	73,012.00	-2.5%
Noncapitalized Equipment		4400	32,547.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>107,421.00</b>	<b>73,012.00</b>	<b>-32.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,586.00	4,200.00	-63.7%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	45,400.00	45,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	470.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	88,120.00	77,500.00	-12.1%
Communications		5900	25,037.00	24,500.00	-2.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>251,713.00</b>	<b>233,200.00</b>	<b>-7.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	87,835.00	76,530.00	-12.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			87,835.00	76,530.00	-12.9%
<b>TOTAL, EXPENDITURES</b>			2,663,290.00	2,021,592.00	-24.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	363,357.00	339,000.00	-6.7%
3) Other State Revenue		8300-8599	3,058,890.00	3,288,006.00	7.5%
4) Other Local Revenue		8600-8799	524,192.00	556,446.00	6.2%
5) TOTAL, REVENUES			3,946,439.00	4,183,452.00	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,497,479.00	1,043,013.00	-30.3%
2) Instruction - Related Services	2000-2999		872,924.00	700,112.00	-19.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		87,835.00	76,530.00	-12.9%
8) Plant Services	8000-8999		205,052.00	201,937.00	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,663,290.00	2,021,592.00	-24.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,283,149.00	2,161,860.00	68.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			283,149.00	1,161,860.00	310.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,092.47	1,958,241.47	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,092.47	1,958,241.47	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,092.47	1,958,241.47	16.9%
2) Ending Balance, June 30 (E + F1e)			1,958,241.47	3,120,101.47	59.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,958,241.47		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		3,120,101.47	
Other Commitments	0000	9760		3,120,101.47	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	



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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	263,393.00	300,000.00	13.9%
3) Other State Revenue		8300-8599	2,459,600.00	2,137,984.00	-13.1%
4) Other Local Revenue		8600-8799	295,397.00	127,972.00	-56.7%
5) TOTAL, REVENUES			3,018,390.00	2,565,956.00	-15.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,143,718.00	1,125,971.00	-1.6%
2) Classified Salaries		2000-2999	764,250.00	498,781.00	-34.7%
3) Employee Benefits		3000-3999	655,072.00	656,799.00	0.3%
4) Books and Supplies		4000-4999	443,291.00	72,420.00	-83.7%
5) Services and Other Operating Expenditures		5000-5999	27,456.00	27,300.00	-0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	97,525.00	97,525.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	119,184.00	87,160.00	-26.9%
9) TOTAL, EXPENDITURES			3,250,496.00	2,565,956.00	-21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(232,106.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(232,106.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,105.37	(0.63)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,105.37	(0.63)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,105.37	(0.63)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.63)	(0.63)	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	(0.63)		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.10	
Other Assignments	0000	9780		0.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.73)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	263,393.00	300,000.00	13.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>263,393.00</b>	<b>300,000.00</b>	<b>13.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	2,459,600.00	2,137,984.00	-13.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,459,600.00</b>	<b>2,137,984.00</b>	<b>-13.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	45,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,397.00	127,972.00	-48.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>295,397.00</b>	<b>127,972.00</b>	<b>-56.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,018,390.00</b>	<b>2,565,956.00</b>	<b>-15.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,036,717.00	1,026,336.00	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,593.00	54,831.00	4.3%
Other Certificated Salaries		1900	54,408.00	44,804.00	-17.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,143,718.00</b>	<b>1,125,971.00</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	638,262.00	443,740.00	-30.5%
Classified Support Salaries		2200	56.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,223.00	55,041.00	-34.6%
Other Classified Salaries		2900	41,709.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>764,250.00</b>	<b>498,781.00</b>	<b>-34.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	94,350.00	92,748.00	-1.7%
PERS		3201-3202	81,220.00	64,942.00	-20.0%
OASDI/Medicare/Alternative		3301-3302	72,825.00	62,452.00	-14.2%
Health and Welfare Benefits		3401-3402	185,742.00	193,265.00	4.1%
Unemployment Insurance		3501-3502	13,723.00	28,307.00	106.3%
Workers' Compensation		3601-3602	58,159.00	40,038.00	-31.2%
OPEB, Allocated		3701-3702	136,043.00	166,500.00	22.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,010.00	8,547.00	-34.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>655,072.00</b>	<b>656,799.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	431,291.00	72,420.00	-83.2%
Noncapitalized Equipment		4400	12,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>443,291.00</b>	<b>72,420.00</b>	<b>-83.7%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,099.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,941.00	27,300.00	95.8%
Professional/Consulting Services and Operating Expenditures		5800	8,316.00	0.00	-100.0%
Communications		5900	100.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,456.00</b>	<b>27,300.00</b>	<b>-0.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	97,525.00	97,525.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>97,525.00</b>	<b>97,525.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	119,184.00	87,160.00	-26.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>119,184.00</b>	<b>87,160.00</b>	<b>-26.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,250,496.00</b>	<b>2,565,956.00</b>	<b>-21.1%</b>



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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	263,393.00	300,000.00	13.9%
3) Other State Revenue		8300-8599	2,459,600.00	2,137,984.00	-13.1%
4) Other Local Revenue		8600-8799	295,397.00	127,972.00	-56.7%
5) TOTAL, REVENUES			3,018,390.00	2,565,956.00	-15.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,628,262.00	2,123,338.00	-19.2%
2) Instruction - Related Services	2000-2999		351,790.00	230,633.00	-34.4%
3) Pupil Services	3000-3999		51,373.00	27,300.00	-46.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		119,184.00	87,160.00	-26.9%
8) Plant Services	8000-8999		2,362.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	97,525.00	97,525.00	0.0%
10) TOTAL, EXPENDITURES			3,250,496.00	2,565,956.00	-21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(232,106.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(232,106.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,105.37	(0.63)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,105.37	(0.63)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,105.37	(0.63)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.63)	(0.63)	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	(0.63)		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.10	
Other Assignments	0000	9780		0.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		(0.73)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,326,833.00	9,888,942.00	6.0%
3) Other State Revenue		8300-8599	825,129.00	838,338.00	1.6%
4) Other Local Revenue		8600-8799	1,695,180.00	1,238,850.00	-26.9%
5) TOTAL, REVENUES			11,847,142.00	11,966,130.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,999,411.00	4,175,554.00	4.4%
3) Employee Benefits		3000-3999	1,604,231.00	1,704,123.00	6.2%
4) Books and Supplies		4000-4999	4,683,200.00	4,900,000.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	472,572.00	516,350.00	9.3%
6) Capital Outlay		6000-6999	229,100.00	250,000.00	9.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	506,711.00	542,145.00	7.0%
9) TOTAL, EXPENDITURES			11,495,225.00	12,088,172.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			351,917.00	(122,042.00)	-134.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351,917.00	(122,042.00)	-134.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,890,146.19	2,242,063.19	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,890,146.19	2,242,063.19	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,890,146.19	2,242,063.19	18.6%
2) Ending Balance, June 30 (E + F1e)			2,242,063.19	2,120,021.19	-5.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,242,063.19		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		26,902.35	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,093,118.85	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.01)	

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,326,833.00	9,888,942.00	6.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			9,326,833.00	9,888,942.00	6.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	825,129.00	838,338.00	1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			825,129.00	838,338.00	1.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,684,180.00	1,233,850.00	-26.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	5,000.00	-50.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,695,180.00	1,238,850.00	-26.9%
<b>TOTAL, REVENUES</b>			11,847,142.00	11,966,130.00	1.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,610,589.00	3,777,244.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	187,234.00	188,227.00	0.5%
Clerical, Technical and Office Salaries		2400	201,588.00	210,083.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,999,411.00	4,175,554.00	4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	282,023.00	333,396.00	18.2%
OASDI/Medicare/Alternative		3301-3302	296,877.00	312,574.00	5.3%
Health and Welfare Benefits		3401-3402	466,932.00	408,732.00	-12.5%
Unemployment Insurance		3501-3502	28,006.00	65,887.00	135.3%
Workers' Compensation		3601-3602	118,541.00	100,819.00	-15.0%
OPEB, Allocated		3701-3702	361,080.00	442,500.00	22.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	50,772.00	40,215.00	-20.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,604,231.00	1,704,123.00	6.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	330,200.00	300,000.00	-9.1%
Noncapitalized Equipment		4400	25,000.00	50,000.00	100.0%
Food		4700	4,328,000.00	4,550,000.00	5.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,683,200.00	4,900,000.00	4.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,500.00	25,000.00	16.3%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	135,000.00	150,000.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,778.00	150,000.00	95.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,362.00)	(60,800.00)	67.2%
Professional/Consulting Services and Operating Expenditures		5800	123,606.00	100,000.00	-19.1%
Communications		5900	1,900.00	2,000.00	5.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>472,572.00</b>	<b>516,350.00</b>	<b>9.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	229,100.00	250,000.00	9.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>229,100.00</b>	<b>250,000.00</b>	<b>9.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	506,711.00	542,145.00	7.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>506,711.00</b>	<b>542,145.00</b>	<b>7.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>11,495,225.00</b>	<b>12,088,172.00</b>	<b>5.2%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,326,833.00	9,888,942.00	6.0%
3) Other State Revenue		8300-8599	825,129.00	838,338.00	1.6%
4) Other Local Revenue		8600-8799	1,695,180.00	1,238,850.00	-26.9%
5) TOTAL, REVENUES			11,847,142.00	11,966,130.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,853,514.00	11,396,027.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		506,711.00	542,145.00	7.0%
8) Plant Services	8000-8999		135,000.00	150,000.00	11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,495,225.00	12,088,172.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			351,917.00	(122,042.00)	-134.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351,917.00	(122,042.00)	-134.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,890,146.19	2,242,063.19	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,890,146.19	2,242,063.19	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,890,146.19	2,242,063.19	18.6%
2) Ending Balance, June 30 (E + F1e)			2,242,063.19	2,120,021.19	-5.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,242,063.19		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		26,902.35	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,093,118.85	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.01)	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	2,070,254.31
5330	Child Nutrition: Summer Food Service Program Operations	0.00	22,863.81
9010	Other Restricted Local	0.00	0.73
Total, Restricted Balance		0.00	2,093,118.85

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,097,096.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,102,096.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	1,352.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,352.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100,744.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,339,820.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,744.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,105,243.72	1,205,987.72	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,105,243.72	1,205,987.72	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,243.72	1,205,987.72	9.1%
2) Ending Balance, June 30 (E + F1e)			1,205,987.72	1,205,987.72	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,205,987.72		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		1,205,987.72	
Other Commitments	0000	9760		1,205,987.72	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	1,097,096.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,097,096.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,102,096.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,352.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,352.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,352.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,339,820.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,339,820.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,339,820.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,339,820.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(1,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,097,096.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,102,096.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,352.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,352.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,100,744.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	0.0%
b) Transfers Out		7600-7629	2,339,820.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,744.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,105,243.72	1,205,987.72	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,105,243.72	1,205,987.72	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,243.72	1,205,987.72	9.1%
2) Ending Balance, June 30 (E + F1e)			1,205,987.72	1,205,987.72	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,205,987.72		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		1,205,987.72	
Other Commitments	0000	9760		1,205,987.72	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	



West Contra Costa Unified  
Contra Costa County

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

07 61796 0000000  
Form 14

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,001.00	42,000.00	20.0%
5) TOTAL, REVENUES			35,001.00	42,000.00	20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,001.00	42,000.00	20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	872,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	(872,000.00)	-117.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,035,001.00	(830,000.00)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,302,998.09	11,337,999.09	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,302,998.09	11,337,999.09	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,302,998.09	11,337,999.09	79.9%
2) Ending Balance, June 30 (E + F1e)			11,337,999.09	10,507,999.09	-7.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,337,999.09		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		10,507,999.09	
Other Assignments	0000	9780		10,507,999.09	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,001.00	42,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>35,001.00</b>	<b>42,000.00</b>	<b>20.0%</b>
<b>TOTAL, REVENUES</b>			<b>35,001.00</b>	<b>42,000.00</b>	<b>20.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	872,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	872,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			5,000,000.00	(872,000.00)	-117.4%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,001.00	42,000.00	20.0%
5) TOTAL, REVENUES			35,001.00	42,000.00	20.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			35,001.00	42,000.00	20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	872,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	(872,000.00)	-117.4%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,035,001.00	(830,000.00)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,302,998.09	11,337,999.09	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,302,998.09	11,337,999.09	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,302,998.09	11,337,999.09	79.9%
2) Ending Balance, June 30 (E + F1e)			11,337,999.09	10,507,999.09	-7.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	11,337,999.09		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		10,507,999.09	
Other Assignments	0000	9780		10,507,999.09	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

West Contra Costa Unified  
Contra Costa County

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

07 61796 0000000  
Form 17

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	596,494.00	500,000.00	-16.2%
5) TOTAL, REVENUES			596,494.00	500,000.00	-16.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	721,198.00	847,502.00	17.5%
3) Employee Benefits		3000-3999	254,010.00	342,269.00	34.7%
4) Books and Supplies		4000-4999	2,154,777.00	3,635,456.00	68.7%
5) Services and Other Operating Expenditures		5000-5999	4,767,809.00	12,526,326.00	162.7%
6) Capital Outlay		6000-6999	74,555,667.00	114,211,284.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,600,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			84,053,461.00	131,562,837.00	56.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(83,456,967.00)	(131,062,837.00)	57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,818,341.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,806,536.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	100,000,000.00	New
b) Uses		7630-7699	316,868.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,305,063.00)	100,000,000.00	-7762.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(84,762,030.00)	(31,062,837.00)	-63.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,385,790.05	107,623,760.05	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,385,790.05	107,623,760.05	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,385,790.05	107,623,760.05	-44.1%
2) Ending Balance, June 30 (E + F1e)			107,623,760.05	76,560,923.05	-28.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	107,623,760.05		
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		60,238,529.64	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		16,322,393.41	
Other Assignments	0000	9780		16,322,393.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	596,494.00	500,000.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			596,494.00	500,000.00	-16.2%
<b>TOTAL, REVENUES</b>			596,494.00	500,000.00	-16.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,844.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	549,866.00	656,710.00	19.4%
Clerical, Technical and Office Salaries		2400	169,488.00	190,792.00	12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>721,198.00</b>	<b>847,502.00</b>	<b>17.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,860.00	92,760.00	19.1%
OASDI/Medicare/Alternative		3301-3302	49,410.00	56,914.00	15.2%
Health and Welfare Benefits		3401-3402	43,222.00	82,460.00	90.8%
Unemployment Insurance		3501-3502	5,288.00	13,019.00	146.2%
Workers' Compensation		3601-3602	22,394.00	19,930.00	-11.0%
OPEB, Allocated		3701-3702	42,964.00	66,000.00	53.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,872.00	11,186.00	-13.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>254,010.00</b>	<b>342,269.00</b>	<b>34.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,234,427.00	1,484,507.00	20.3%
Noncapitalized Equipment		4400	920,350.00	2,150,949.00	133.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,154,777.00</b>	<b>3,635,456.00</b>	<b>68.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	4,500.00	181.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	638,440.00	1,425,530.00	123.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(182,000.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,309,469.00	11,096,146.00	157.5%
Communications		5900	300.00	150.00	-50.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,767,809.00</b>	<b>12,526,326.00</b>	<b>162.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	26,887.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,918,143.00	111,454,453.00	55.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,637,524.00	2,729,944.00	3.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>74,555,667.00</b>	<b>114,211,284.00</b>	<b>53.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	50,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,550,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,600,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>84,053,461.00</b>	<b>131,562,837.00</b>	<b>56.5%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,818,341.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>7,818,341.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	8,806,536.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>8,806,536.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	100,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	100,000,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	316,868.00	0.00	-100.0%
(d) TOTAL, USES			316,868.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,305,063.00)	100,000,000.00	-7762.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	596,494.00	500,000.00	-16.2%
5) TOTAL, REVENUES			596,494.00	500,000.00	-16.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		82,453,461.00	131,562,837.00	59.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,600,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			84,053,461.00	131,562,837.00	56.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(83,456,967.00)	(131,062,837.00)	57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,818,341.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,806,536.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	100,000,000.00	New
b) Uses		7630-7699	316,868.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,305,063.00)	100,000,000.00	-7762.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(84,762,030.00)	(31,062,837.00)	-63.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,385,790.05	107,623,760.05	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,385,790.05	107,623,760.05	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,385,790.05	107,623,760.05	-44.1%
2) Ending Balance, June 30 (E + F1e)			107,623,760.05	76,560,923.05	-28.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	107,623,760.05		
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		60,238,529.64	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		16,322,393.41	
Other Assignments	0000	9780		16,322,393.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	60,238,529.64
Total, Restricted Balance		0.00	60,238,529.64

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,000.00	160,000.00	-74.0%
5) TOTAL, REVENUES			615,000.00	160,000.00	-74.0%
<b>B. EXPENDITURES</b>					
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	10,000.00	20,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	656,253.00	471,600.00	-28.1%
6) Capital Outlay		6000-6999	795,236.00	940,000.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,461,489.00	1,431,600.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(846,489.00)	(1,271,600.00)	50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(846,489.00)	(1,271,600.00)	50.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,448.64	3,878,959.64	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,448.64	3,878,959.64	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,448.64	3,878,959.64	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,878,959.64	2,607,359.64	-32.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	3,878,959.64		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,607,359.64	
Other Assignments	0000	9780		2,607,359.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	160,000.00	966.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	600,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			615,000.00	160,000.00	-74.0%
<b>TOTAL, REVENUES</b>			615,000.00	160,000.00	-74.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	20,000.00	300.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,000.00	20,000.00	100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,502.00	436,600.00	32.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,000.00	5,000.00	-90.0%
Professional/Consulting Services and Operating Expenditures		5800	276,751.00	30,000.00	-89.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>656,253.00</b>	<b>471,600.00</b>	<b>-28.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	795,236.00	940,000.00	18.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>795,236.00</b>	<b>940,000.00</b>	<b>18.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,461,489.00</b>	<b>1,431,600.00</b>	<b>-2.0%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,000.00	160,000.00	-74.0%
5) TOTAL, REVENUES			615,000.00	160,000.00	-74.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,461,489.00	1,431,600.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,461,489.00	1,431,600.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(846,489.00)	(1,271,600.00)	50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(846,489.00)	(1,271,600.00)	50.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,448.64	3,878,959.64	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,448.64	3,878,959.64	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,448.64	3,878,959.64	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,878,959.64	2,607,359.64	-32.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,878,959.64		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		2,607,359.64	
Other Assignments	0000	9780		2,607,359.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	



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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,387,452.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,000.00	5,000.00	-28.6%
5) TOTAL, REVENUES			20,394,452.00	5,000.00	-100.0%
<b>B. EXPENDITURES</b>					
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	20,438,952.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,438,952.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,500.00)	5,000.00	-111.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,500.00)	5,000.00	-111.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,507.75	2,007.75	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,507.75	2,007.75	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,507.75	2,007.75	-95.7%
2) Ending Balance, June 30 (E + F1e)			2,007.75	7,007.75	249.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,007.75		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		7,007.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	20,387,452.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			20,387,452.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	5,000.00	-28.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,000.00	5,000.00	-28.6%
<b>TOTAL, REVENUES</b>			20,394,452.00	5,000.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,438,952.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,438,952.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			20,438,952.00	0.00	-100.0%



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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,387,452.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,000.00	5,000.00	-28.6%
5) TOTAL, REVENUES			20,394,452.00	5,000.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,438,952.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,438,952.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,500.00)	5,000.00	-111.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,500.00)	5,000.00	-111.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,507.75	2,007.75	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,507.75	2,007.75	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,507.75	2,007.75	-95.7%
2) Ending Balance, June 30 (E + F1e)			2,007.75	7,007.75	249.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,007.75		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		7,007.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
7710	State School Facilities Projects	0.00	7,007.75
Total, Restricted Balance		0.00	7,007.75

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,481,800.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,000,000.00	768,040.00	-23.2%
5) TOTAL, REVENUES			8,481,800.00	768,040.00	-90.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,650.00	25,000.00	-9.6%
3) Employee Benefits		3000-3999	3,950.00	6,637.00	68.0%
4) Books and Supplies		4000-4999	306,820.00	169,230.00	-44.8%
5) Services and Other Operating Expenditures		5000-5999	8,652,814.00	316,460.00	-96.3%
6) Capital Outlay		6000-6999	267,715.00	936,340.00	249.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,258,949.00	1,453,667.00	-84.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(777,149.00)	(685,627.00)	-11.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,070.00	0.00	-100.0%
b) Transfers Out		7600-7629	768,875.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			988,195.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			211,046.00	(685,627.00)	-424.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,084,512.53	6,295,558.53	3.5%
b) Audit Adjustments		9783	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,084,512.53	6,295,558.53	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,084,512.53	6,295,558.53	3.5%
2) Ending Balance, June 30 (E + F1e)			6,295,558.53	5,609,931.53	-10.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	6,295,558.53		
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		332,341.57	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,277,589.96	
Other Assignments	0000	9780		5,277,589.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	7,481,800.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,481,800.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,000,000.00	760,040.00	-24.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	8,000.00	New
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000,000.00	768,040.00	-23.2%
<b>TOTAL, REVENUES</b>			8,481,800.00	768,040.00	-90.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	25,250.00	3,000.00	-88.1%
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	2,400.00	22,000.00	816.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,650.00</b>	<b>25,000.00</b>	<b>-9.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,650.00	3,255.00	97.3%
OASDI/Medicare/Alternative		3301-3302	600.00	1,913.00	218.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	100.00	403.00	303.0%
Workers' Compensation		3601-3602	900.00	616.00	-31.6%
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	700.00	450.00	-35.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,950.00</b>	<b>6,637.00</b>	<b>68.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,885.00	80,250.00	-48.8%
Noncapitalized Equipment		4400	149,935.00	88,980.00	-40.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>306,820.00</b>	<b>169,230.00</b>	<b>-44.8%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,769,099.00	261,050.00	-96.6%
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	883,715.00	55,410.00	-93.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,652,814.00</b>	<b>316,460.00</b>	<b>-96.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,000.00	6,590.00	229.5%
Land Improvements		6170	5,000.00	5,100.00	2.0%
Buildings and Improvements of Buildings		6200	180,500.00	525,658.00	191.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,215.00	398,992.00	397.4%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>267,715.00</b>	<b>936,340.00</b>	<b>249.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,258,949.00</b>	<b>1,453,667.00</b>	<b>-84.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,757,070.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,757,070.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	768,875.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			768,875.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			988,195.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,481,800.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,000,000.00	768,040.00	-23.2%
5) TOTAL, REVENUES			8,481,800.00	768,040.00	-90.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,258,949.00	1,453,667.00	-84.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,258,949.00	1,453,667.00	-84.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(777,149.00)	(685,627.00)	-11.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,070.00	0.00	-100.0%
b) Transfers Out		7600-7629	768,875.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			988,195.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			211,046.00	(685,627.00)	-424.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,084,512.53	6,295,558.53	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,084,512.53	6,295,558.53	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,084,512.53	6,295,558.53	3.5%
2) Ending Balance, June 30 (E + F1e)			6,295,558.53	5,609,931.53	-10.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	6,295,558.53		
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		332,341.57	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		5,277,589.96	
Other Assignments	0000	9780		5,277,589.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

West Contra Costa Unified  
Contra Costa County

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

07 61796 0000000  
Form 40

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



Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5810	Other Restricted Federal	0.00	89,536.31
9010	Other Restricted Local	0.00	242,805.26
Total, Restricted Balance		0.00	332,341.57

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,020,482.13	34,020,482.13	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,020,482.13	34,020,482.13	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,020,482.13	34,020,482.13	0.0%
2) Ending Balance, June 30 (E + F1e)			34,020,482.13	34,020,482.13	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	34,020,482.13		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		34,020,482.13	
Other Assignments	0000	9780		34,020,482.13	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (Incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,020,482.13	34,020,482.13	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,020,482.13	34,020,482.13	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,020,482.13	34,020,482.13	0.0%
2) Ending Balance, June 30 (E + F1e)			34,020,482.13	34,020,482.13	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	34,020,482.13		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		34,020,482.13	
Other Assignments	0000	9780		34,020,482.13	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,286,991.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,286,991.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,286,991.44	0.0%
2) Ending Balance, June 30 (E + F1e)			1,286,991.44	1,286,991.44	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,286,991.44		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,286,991.44	
Other Assignments	0000	9780		1,286,991.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,286,991.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,286,991.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,286,991.44	0.0%
2) Ending Balance, June 30 (E + F1e)			1,286,991.44	1,286,991.44	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,286,991.44		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		1,286,991.44	
Other Assignments	0000	9780		1,286,991.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)</b>			35,000.00	35,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,000.00	35,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,978,644.45	9,013,644.45	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,978,644.45	9,013,644.45	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,978,644.45	9,013,644.45	0.4%
2) Ending Balance, June 30 (E + F1e)			9,013,644.45	9,048,644.45	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	9,013,644.45		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		9,048,644.45	
Other Assignments	0000	9780		9,048,644.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,000.00	35,000.00	0.0%
<b>TOTAL, REVENUES</b>			35,000.00	35,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			35,000.00	35,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,000.00	35,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,978,644.45	9,013,644.45	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,978,644.45	9,013,644.45	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,978,644.45	9,013,644.45	0.4%
2) Ending Balance, June 30 (E + F1e)			9,013,644.45	9,048,644.45	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	9,013,644.45		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		9,048,644.45	
Other Assignments	0000	9780		9,048,644.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,390,000.00	1,751,000.00	-48.3%
5) TOTAL, REVENUES			3,390,000.00	1,751,000.00	-48.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	63,844.00	New
3) Employee Benefits		3000-3999	0.00	33,039.00	New
4) Books and Supplies		4000-4999	304,635.00	1,400.00	-99.5%
5) Services and Other Operating Expenses		5000-5999	3,636,252.00	1,585,950.00	-56.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,940,887.00	1,684,233.00	-57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(550,887.00)	66,767.00	-112.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(550,887.00)	66,767.00	-112.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,758,843.94	1,207,956.94	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,843.94	1,207,956.94	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,758,843.94	1,207,956.94	-31.3%
2) Ending Net Assets, June 30 (E + F1e)			1,207,956.94	1,274,723.94	5.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,207,956.94		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,274,723.94	



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>H. LIABILITIES</b>					
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		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,000,000.00	1,731,000.00	73.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,390,000.00	20,000.00	-99.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,390,000.00</b>	<b>1,751,000.00</b>	<b>-48.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,390,000.00</b>	<b>1,751,000.00</b>	<b>-48.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	62,344.00	New
Clerical, Technical and Office Salaries		2400	0.00	1,500.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	63,844.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,974.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	4,885.00	New
Health and Welfare Benefits		3401-3402	0.00	10,236.00	New
Unemployment Insurance		3501-3502	0.00	1,028.00	New
Workers' Compensation		3601-3602	0.00	1,574.00	New
OPEB, Allocated		3701-3702	0.00	7,500.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	842.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	33,039.00	New
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	88,035.00	500.00	-99.4%
Noncapitalized Equipment		4400	216,600.00	900.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			304,635.00	1,400.00	-99.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,360,000.00	1,178,750.00	-13.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,589,872.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	686,180.00	405,000.00	-41.0%
Communications		5900	200.00	200.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,636,252.00</b>	<b>1,585,950.00</b>	<b>-56.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,940,887.00</b>	<b>1,684,233.00</b>	<b>-57.3%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,390,000.00	1,751,000.00	-48.3%
5) TOTAL, REVENUES			3,390,000.00	1,751,000.00	-48.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,940,887.00	1,684,233.00	-57.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,940,887.00	1,684,233.00	-57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(550,887.00)	66,767.00	-112.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(550,887.00)	66,767.00	-112.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,758,843.94	1,207,956.94	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,843.94	1,207,956.94	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,758,843.94	1,207,956.94	-31.3%
2) Ending Net Assets, June 30 (E + F1e)			1,207,956.94	1,274,723.94	5.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,207,956.94		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,274,723.94	



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,730,895.00	18,256,615.00	9.1%
5) TOTAL, REVENUES			16,730,895.00	18,256,615.00	9.1%
<b>B. EXPENSES</b>					
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	19,432,729.00	19,714,157.00	1.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,432,729.00	19,714,157.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,701,834.00)	(1,457,542.00)	-46.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(2,701,834.00)	(1,457,542.00)	-46.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,799,132.61	9,097,298.61	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,132.61	9,097,298.61	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,799,132.61	9,097,298.61	-22.9%
2) Ending Net Assets, June 30 (E + F1e)			9,097,298.61	7,639,756.61	-16.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	9,097,298.61		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,639,756.61	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	48,000.00	40,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,682,895.00	18,216,615.00	9.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,730,895.00</b>	<b>18,256,615.00</b>	<b>9.1%</b>
<b>TOTAL, REVENUES</b>			<b>16,730,895.00</b>	<b>18,256,615.00</b>	<b>9.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,432,729.00	19,714,157.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>19,432,729.00</b>	<b>19,714,157.00</b>	<b>1.4%</b>
<b>TOTAL, EXPENSES</b>			<b>19,432,729.00</b>	<b>19,714,157.00</b>	<b>1.4%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,730,895.00	18,256,615.00	9.1%
5) TOTAL, REVENUES			16,730,895.00	18,256,615.00	9.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,432,729.00	19,714,157.00	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			19,432,729.00	19,714,157.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,701,834.00)	(1,457,542.00)	-46.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(2,701,834.00)	(1,457,542.00)	-46.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,799,132.61	9,097,298.61	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,132.61	9,097,298.61	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,799,132.61	9,097,298.61	-22.9%
2) Ending Net Assets, June 30 (E + F1e)			9,097,298.61	7,639,756.61	-16.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	9,097,298.61		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,639,756.61	



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

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			19,018.00	18,851.00	18,749.65	18,851.19
a. Kindergarten	2,236.90	2,236.00				
b. Grades One through Three	6,921.31	6,921.00				
c. Grades Four through Six	6,195.66	6,195.00				
d. Grades Seven and Eight	3,600.55	3,600.00				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	6.56	6.00				
g. Community Day School	17.21	17.00				
2. Special Education						
a. Special Day Class	606.33	606.33	606.33	602.42	599.18	606.33
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.37	21.37	21.37	21.23	21.12	21.37
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.36	2.36	2.36	2.34	2.32	2.36
3. TOTAL, ELEMENTARY	19,608.25	19,605.06	19,648.06	19,476.99	19,372.27	19,481.25
<b>HIGH SCHOOL</b>						
4. General Education			7,017.11	6,778.42	6,741.98	7,180.36
a. Grades Nine through Twelve	6,962.49	6,960.00				
b. Continuation Education	229.69	228.00				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	30.23	30.00				
e. Community Day School	28.95	28.00				
5. Special Education						
a. Special Day Class	666.53	666.53	666.53	623.10	619.75	666.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	35.44	35.44	35.44	33.12	32.95	35.44
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	27.66	27.66	27.66	25.89	25.75	27.66
6. TOTAL, HIGH SCHOOL	7,980.99	7,975.63	7,746.74	7,460.53	7,420.43	7,909.99
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,589.24	27,580.69	27,394.80	26,937.52	26,792.70	27,391.24
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	27,589.24	27,580.69	27,394.80	26,937.52	26,792.70	27,391.24
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	17.63	17.63	17.63	17.00	17.00	17.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

**ANNUAL BUDGET REPORT:**

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1108 Bissell Ave., Richmond, CA

Date: June 23, 2011

Place: Lovonya DeJean Middle School

Date: June 28, 2011

Time: 06:30 PM

Adoption Date: June 28, 2011

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Sheri Gamba

Telephone: (510) 231-1170

Title: Assoc. Superintendent of Business Svcs.

E-mail: SGamba@wccusd.net

**Criteria and Standards Review Summary**

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Lisa Erwin

Title: Executive Director Business Services

Telephone: (510) 231-1173

E-mail: lerwin@wccusd.net

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	109,255,476.00	301	596,041.00	303	108,659,435.00	305	851,378.00		307	107,808,057.00	309
2000 - Classified Salaries	39,652,422.00	311	120,736.00	313	39,531,686.00	315	2,000,879.00		317	37,530,807.00	319
3000 - Employee Benefits (Excluding 3800)	57,630,593.76	321	15,331,809.00	323	42,298,784.76	325	616,299.76		327	41,682,485.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,778,219.67	331	7,000.00	333	23,771,219.67	335	2,353,541.24		337	21,417,678.43	339
5000 - Services. . . & 7300 - Indirect Costs	51,355,621.00	341	262,588.00	343	51,093,033.00	345	19,867,525.00		347	31,225,508.00	349
TOTAL					285,354,158.43	365	TOTAL			239,664,535.43	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	84,832,436.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	10,148,209.00	380
3. STRS. . . . .		3101 & 3102	6,793,276.00	382
4. PERS. . . . .		3201 & 3202	967,268.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,073,559.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	13,820,114.00	385
7. Unemployment Insurance. . . . .		3501 & 3502	981,878.00	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	2,823,330.00	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			122,240,070.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			753,045.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			96,237.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .			121,390,788.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			50.65%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	50.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	4.35%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	239,664,535.43
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	10,425,407.29



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	104,344,459.00	301	588,396.00	303	103,756,063.00	305	361,061.00		307	103,395,002.00	309
2000 - Classified Salaries	39,475,080.00	311	86,826.00	313	39,388,254.00	315	1,289,339.00		317	38,098,915.00	319
3000 - Employee Benefits (Excluding 3800)	60,952,346.00	321	17,705,416.00	323	43,246,930.00	325	493,169.00		327	42,753,761.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,986,189.00	331	2,000.00	333	7,984,189.00	335	868,323.00		337	7,115,866.00	339
5000 - Services... & 7300 - Indirect Costs	40,147,309.00	341	597,505.00	343	39,549,804.00	345	18,860,555.00		347	20,689,249.00	349
TOTAL					233,925,240.00	365	TOTAL			212,052,793.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)						Object	EDP No.
1. Teacher Salaries as Per EC 41011.						1100	83,610,518.00 375
2. Salaries of Instructional Aides Per EC 41011.						2100	10,351,250.00 380
3. STRS.						3101 & 3102	6,803,210.00 382
4. PERS.						3201 & 3202	1,083,793.00 383
5. OASDI - Regular, Medicare and Alternative.						3301 & 3302	2,041,860.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).						3401 & 3402	14,281,539.00 385
7. Unemployment Insurance.						3501 & 3502	1,694,765.00 390
8. Workers' Compensation Insurance.						3601 & 3602	2,319,786.00 392
9. OPEB, Active Employees (EC 41372).						3751 & 3752	0.00
10. Other Benefits (EC 22310).						3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).							122,186,721.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.							773,696.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).							0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.							396
14. TOTAL SALARIES AND BENEFITS.							121,413,025.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.							57.26%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').							

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.26%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	212,052,793.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 7,451,443.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 184,483,092.76

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.04%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,246,856.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,309,723.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,119,634.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,748,113.60
9. Carry-Forward Adjustment (Part IV, Line F)	(5,584,221.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,163,892.33

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	166,228,338.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,791,647.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	22,327,823.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,277,729.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	123,679.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,531,911.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	158,064.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,594,093.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	15,000.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,575,455.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,033,787.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,759,414.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	281,416,940.83

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

4.89%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2012-13 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18)

2.90%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>13,748,113.60</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(6,921,847.78)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.72%) times Part III, Line B18); zero if positive	<u>(5,584,221.27)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(5,584,221.27)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.90%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,792,110.64) is applied to the current year calculation and the remainder (\$-2,792,110.63) is deferred to one or more future years:	<u>3.89%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,861,407.09) is applied to the current year calculation and the remainder (\$-3,722,814.18) is deferred to one or more future years:	<u>4.22%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(5,584,221.27)</u>

Approved indirect cost rate: 4.41%  
Highest rate used in any program: 7.72%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,192,130.00	132,088.00	1.08%
01	3011	4,991,218.00	147,639.00	2.96%
01	3180	609,898.00	26,895.00	4.41%
01	3181	1,155,091.00	55,602.00	4.81%
01	3315	382,105.00	16,851.00	4.41%
01	3319	129,404.00	5,707.00	4.41%
01	3320	567,487.00	25,026.00	4.41%
01	3324	204,053.00	8,999.00	4.41%
01	3345	6,238.00	275.00	4.41%
01	3385	80,130.00	3,534.00	4.41%
01	3395	14,366.00	634.00	4.41%
01	3410	235,761.00	10,397.00	4.41%
01	3550	255,836.00	11,282.00	4.41%
01	3710	42,402.00	848.00	2.00%
01	4035	2,711,571.00	84,194.00	3.10%
01	4036	4,451.00	196.00	4.40%
01	4045	105,052.00	4,633.00	4.41%
01	4047	191,276.00	8,435.00	4.41%
01	4048	478,881.00	21,119.00	4.41%
01	4124	1,609,315.00	52,450.00	3.26%
01	4203	1,978,833.00	14,977.00	0.76%
01	4810	37,338.00	1,647.00	4.41%
01	5630	40,080.00	1,768.00	4.41%
01	5635	11,029.00	486.00	4.41%
01	5640	906,528.00	22,674.00	2.50%
01	5810	1,444,224.00	66,508.00	4.61%
01	6010	2,723,294.00	120,300.00	4.42%
01	6240	119,673.00	5,327.00	4.45%
01	6286	258,202.00	11,395.00	4.41%
01	6385	1,080,068.00	26,746.00	2.48%
01	6386	50,985.00	3,580.00	7.02%
01	6515	1,968.00	87.00	4.42%
01	6520	247,677.00	10,945.00	4.42%
01	6530	11,338.00	500.00	4.41%
01	6535	29,761.00	1,313.00	4.41%
01	7055	92,845.77	4,094.00	4.41%
01	7091	6,823,897.00	87,177.00	1.28%
01	7220	413,383.00	7,354.00	1.78%
01	7391	92,663.00	7,155.00	7.72%
01	7400	6,105,731.00	189,829.00	3.11%
01	9010	20,343,566.00	6,703.00	0.03%
11	3555	25,393.00	1,105.00	4.35%

West Contra Costa Unified		July 1 Budget (Single Adoption)		07 61796 0000000	
Contra Costa County		2010-11 Estimated Actuals		Form ICR	
		Exhibit A: Indirect Cost Rates Charged to Programs			
12	6105	2,255,246.00	106,829.00	4.74%	
12	9010	280,151.00	12,355.00	4.41%	
13	5310	10,613,627.00	506,711.00	4.77%	

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		444,621.67	444,621.67
2. State Lottery Revenue	8560	3,247,800.00		424,262.00	3,672,062.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,247,800.00	0.00	868,883.67	4,116,683.67
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		868,884.00	868,884.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,247,800.00			3,247,800.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,247,800.00	0.00	868,884.00	4,116,684.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	(0.33)	(0.33)
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	140,887,629.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,616.34	3.21%	6,828.62	2.71%	7,013.48
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		27,391.24	-1.01%	27,115.08	-0.70%	26,924.02
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		181,229,756.86	2.17%	185,158,577.59	1.98%	188,831,075.79
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		181,229,756.86	2.17%	185,158,577.59	1.98%	188,831,075.79
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		145,429,630.69	2.17%	148,582,352.17	1.98%	151,529,385.08
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(7,107,208.00)	3.21%	(7,335,242.00)	2.71%	(7,533,825.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		2,565,206.00	0.00%	2,565,220.00	0.00%	2,565,146.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		140,887,628.69	2.08%	143,812,330.17	1.91%	146,560,706.08
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,499,633.00	-3.50%	24,607,890.00	3.62%	25,497,636.00
4. Other Local Revenues	8600-8799	2,721,459.00	-66.14%	921,459.00	0.00%	921,459.00
5. Other Financing Sources	8900-8999	(30,457,067.00)	-5.76%	(28,704,066.00)	1.78%	(29,213,655.00)
6. Total (Sum lines A1k thru A5)		138,651,653.69	1.43%	140,637,613.17	2.22%	143,766,146.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				66,360,814.00		67,894,193.00
b. Step & Column Adjustment				663,608.00		678,942.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				869,771.00		(381,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,360,814.00	2.31%	67,894,193.00	0.44%	68,191,635.00
2. Classified Salaries						
a. Base Salaries				19,728,052.00		19,552,330.00
b. Step & Column Adjustment				197,281.00		195,523.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(373,003.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,728,052.00	-0.89%	19,552,330.00	1.00%	19,747,853.00
3. Employee Benefits	3000-3999	37,232,408.00	5.62%	39,324,431.00	5.70%	41,565,046.00
4. Books and Supplies	4000-4999	3,399,622.00	2.70%	3,491,412.00	3.10%	3,599,646.00
5. Services and Other Operating Expenditures	5000-5999	9,223,226.00	-1.33%	9,100,703.00	3.10%	9,382,824.00
6. Capital Outlay	6000-6999	111,500.00	2.70%	114,511.00	3.10%	118,060.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,510,179.00	-32.96%	3,023,569.00	0.00%	3,023,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,863,535.00)	0.00%	(1,863,535.00)	0.00%	(1,863,535.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		138,702,266.00	1.40%	140,637,614.00	2.22%	143,765,098.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(50,612.31)		(0.83)		1,048.08
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,782,935.90		15,732,323.59		15,732,322.76
2. Ending Fund Balance (Sum lines C and D1)		15,732,323.59		15,732,322.76		15,733,370.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,821,134.00		7,671,873.00		7,818,249.00
2. Unassigned/Unappropriated	9790	7,611,189.90		7,760,449.76		7,615,121.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,732,323.90		15,732,322.76		15,733,370.84



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,821,134.00		7,671,873.00		7,818,249.00
c. Unassigned/Unappropriated	9790	7,611,189.90		7,760,449.76		7,615,121.84
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,432,323.90		15,432,322.76		15,433,370.84
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
MYP COLA is at 3.2% and 2.70% respectively per SSC Dartboard from May Revise. Lottery is estimated at \$110 and \$109 per ADA for Unrestricted and \$17.20 per ADA Restricted. Step and Column of 1% is included. 1d and 2d include the following: a total of 30 FTE funded through Ed Jobs in 11-12 will be funded from Unrestricted in the 12-13 year; the administrative staff savings from 5 school closures; the sunseting of furlough days (UTR is 2 days; WCCAA, SSA, Confidential, Management and Board are 6 days and Local 1 is 5 to 6 days). Health benefits includes a 10% increase for retirees. Books supplies and contracted services increased by the CPI of 2.7% and 3.1% in subsequent year.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. B-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	7,107,208.00	3.21%	7,335,242.00	2.71%	7,533,825.00
2. Federal Revenues	8100-8299	27,810,811.00	-19.57%	22,368,370.00	0.00%	22,368,370.00
3. Other State Revenues	8300-8599	34,373,065.00	1.59%	34,918,051.00	2.70%	35,860,839.00
4. Other Local Revenues	8600-8799	16,642,105.00	0.00%	16,642,105.00	0.00%	16,642,105.00
5. Other Financing Sources	8900-8999	32,329,067.00	-8.12%	29,704,066.00	1.72%	30,213,655.00
6. Total (Sum lines A1 thru A5)		118,262,256.00	-6.17%	110,967,834.00	1.49%	112,618,794.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				37,983,645.00		35,784,404.00
b. Step & Column Adjustment				379,836.00		357,844.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,579,077.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,983,645.00	-5.79%	35,784,404.00	1.00%	36,142,248.00
2. Classified Salaries						
a. Base Salaries				19,747,028.00		19,926,305.00
b. Step & Column Adjustment				197,470.00		199,263.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,193.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,747,028.00	0.91%	19,926,305.00	1.00%	20,125,568.00
3. Employee Benefits	3000-3999	24,162,745.00	-5.58%	22,814,357.00	0.42%	22,911,265.00
4. Books and Supplies	4000-4999	4,586,567.00	-8.20%	4,210,404.00	3.10%	4,340,927.00
5. Services and Other Operating Expenditures	5000-5999	31,629,918.00	-1.66%	31,104,496.00	3.10%	32,068,735.00
6. Capital Outlay	6000-6999	2,734,599.00	-96.46%	96,834.00	-0.09%	96,743.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,157,700.00	0.00%	1,157,700.00	0.00%	1,157,700.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,002,202.00	-5.66%	115,094,500.00	1.52%	116,843,186.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,739,946.00)		(4,126,666.00)		(4,224,392.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,610,440.81		12,870,494.81		8,743,828.81
2. Ending Fund Balance (Sum lines C and D1)		12,870,494.81		8,743,828.81		4,519,436.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,870,495.65		8,743,828.81		4,519,436.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.84)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,870,494.81		8,743,828.81		4,519,436.81

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
MYP COLA is at 3.2% and 2.70% respectively per SSC Dashboard from May Revise. Lottery is estimated at \$17.20 per ADA Restricted. Step and Column of 1% is included. 1d and 2d include the following: Ed Jobs positions of 61 certificated FTE and 4 classified FTE are reduced in 12-13 due to funding being spent; staff savings from Kennedy closure for a counselor and librarian; the sunseting of furlough days (UTR is 2 days; WCCAA, SSA, Confidential, Management and Board are 6 days and Local 1 is 5 to 6 days). Health benefits includes a 10% increase for retirees. Books supplies and contracted services increased by the CPI of 2.7% and 3.1% in subsequent year.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	147,994,837.00	2.13%	151,147,572.17	1.95%	154,094,531.08
2. Federal Revenues	8100-8299	27,810,811.00	-19.57%	22,368,370.00	0.00%	22,368,370.00
3. Other State Revenues	8300-8599	59,872,698.00	-0.58%	59,525,941.00	3.08%	61,358,475.00
4. Other Local Revenues	8600-8799	19,363,564.00	-9.30%	17,563,564.00	0.00%	17,563,564.00
5. Other Financing Sources	8900-8999	1,872,000.00	-46.58%	1,000,000.00	0.00%	1,000,000.00
6. Total (Sum lines A1 thru A5)		256,913,909.69	-2.07%	251,605,447.17	1.90%	256,384,940.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				104,344,459.00		103,678,597.00
b. Step & Column Adjustment				1,043,444.00		1,036,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,709,306.00)		(381,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,344,459.00	-0.64%	103,678,597.00	0.63%	104,333,883.00
2. Classified Salaries						
a. Base Salaries				39,475,080.00		39,478,635.00
b. Step & Column Adjustment				394,751.00		394,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(391,196.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,475,080.00	0.01%	39,478,635.00	1.00%	39,873,421.00
3. Employee Benefits	3000-3999	61,395,153.00	1.21%	62,138,788.00	3.76%	64,476,311.00
4. Books and Supplies	4000-4999	7,986,189.00	-3.56%	7,701,816.00	3.10%	7,940,573.00
5. Services and Other Operating Expenditures	5000-5999	40,853,144.00	-1.59%	40,205,199.00	3.10%	41,451,559.00
6. Capital Outlay	6000-6999	2,846,099.00	-92.57%	211,345.00	1.64%	214,803.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,510,179.00	-32.96%	3,023,569.00	0.00%	3,023,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(705,835.00)	0.00%	(705,835.00)	0.00%	(705,835.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		260,704,468.00	-1.91%	255,732,114.00	1.91%	260,608,284.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,790,558.31)		(4,126,666.83)		(4,223,343.92)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,393,376.71		28,602,818.40		24,476,151.57
2. Ending Fund Balance (Sum lines C and D1)		28,602,818.40		24,476,151.57		20,252,807.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	12,870,495.65		8,743,828.81		4,519,436.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,821,134.00		7,671,873.00		7,818,249.00
2. Unassigned/Unappropriated	9790	7,611,189.06		7,760,449.76		7,615,121.84
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,602,818.71		24,476,151.57		20,252,807.65

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,821,134.00		7,671,873.00		7,818,249.00
c. Unassigned/Unappropriated	9790	7,611,189.90		7,760,449.76		7,615,121.84
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.84)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,432,323.06		15,432,322.76		15,433,370.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.92%		6.03%		5.92%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		26,937.52		27,115.08		26,924.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		260,704,468.00		255,732,114.00		260,608,284.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		260,704,468.00		255,732,114.00		260,608,284.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,821,134.04		7,671,963.42		7,818,248.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,821,134.04		7,671,963.42		7,818,248.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	290,079,095.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	51,220,847.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	123,671.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	374,347.34
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,387,610.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	831,933.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	583,790.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				9,301,351.34
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				229,556,897.43
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				229,556,897.43

		2010-11 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		27,580.69
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		27,580.69
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		27,580.69
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,323.10
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	224,764,806.06	8,181.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)		
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	224,764,806.06	8,181.00
B. Required effort (Line A.2 times 90%)	202,288,325.45	7,362.90
C. Current year expenditures (Line I.G and Line II.F)	229,556,897.43	8,323.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	10,099,136.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	898.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				898.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				10,098,238.00



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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	229,556,897.43	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,323.10
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00

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

<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,389.82	6,370.82
2. Inflation Increase	0041	(19.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	100.27	102.52
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,471.09	6,616.34
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,471.09	6,616.34
b. Revenue Limit ADA	0033	27,394.80	27,391.24
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	177,274,216.33	181,229,756.86
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	177,274,216.33	181,229,756.86
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	145,430,448.85	145,429,630.69
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,405,921.00	2,565,206.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	668,905.00	507,947.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	737,016.00	2,057,259.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	146,167,464.85	147,486,889.69

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	58,109,166.00	56,946,983.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,656,194.00	2,676,633.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	55,452,972.00	54,270,350.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	90,714,492.85	93,216,539.69
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	0.00	0.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	90,714,492.85	93,216,539.69
43. Less: Revenue Limit State Apportionment Receipts	---	65,112,088.77	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	25,602,404.08	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	148,916.00	217,692.00
46. California High School Exit Exam	9002	468,123.00	634,444.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	135,908.00	181,305.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	65,199.00	50,132.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	154,921.00	0.00	0.00	(713,730.00)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(500.00)	87,835.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,941.00	0.00	119,184.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(36,362.00)	506,711.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,339,820.00	2,339,820.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(182,000.00)						
Other Sources/Uses Detail					7,618,341.00	8,806,536.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	50,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,757,070.00	768,875.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	218,862.00	(218,862.00)	713,730.00	(713,730.00)	15,915,231.00	15,915,231.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 6310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	28,500.00	0.00	0.00	(705,835.00)				
Other Sources/Uses Detail					1,872,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	76,530.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,300.00	0.00	87,160.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(60,800.00)	542,145.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	872,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
48 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

07 61796 0000000  
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	60,800.00	(60,800.00)	705,835.00	(705,835.00)	1,872,000.00	1,872,000.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	28,030.00	28,095.27	N/A	Met
Second Prior Year (2009-10)	27,877.48	27,858.00	0.1%	Met
First Prior Year (2010-11)	27,276.45	27,394.80	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	27,391.24			

### 1B. Comparison of District ADA to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	30,200	30,769	N/A	Met
Second Prior Year (2009-10)	29,871	30,087	N/A	Met
First Prior Year (2010-11)	29,149	28,942	0.7%	Met
Budget Year (2011-12)	28,967			

### 2B. Comparison of District Enrollment to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	28,094	30,769	91.3%
Second Prior Year (2009-10)	27,614	30,087	91.8%
First Prior Year (2010-11)	27,589	28,942	95.3%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	28,938	28,967	93.0%	Met
1st Subsequent Year (2012-13)	27,115	28,638	94.7%	Not Met
2nd Subsequent Year (2013-14)	28,924	28,628	94.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

We are projecting our ADA on prior year funding.

#### 4. CRITERION: Revenue Limit

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

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

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

#### 4A1. Calculating the District's Revenue Limit Standard

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

##### Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,471.09	6,616.34	6,828.62	7,013.48
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,308.69	5,309.35	5,479.69	5,628.04
d. Prior Year Funded BRL per ADA		5,308.69	5,309.35	5,479.69
e. Difference (Step 1c minus Step 1d)		0.66	170.34	148.35
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.01%	3.21%	2.71%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	27,394.80	27,391.24	27,115.08	26,924.02
b. Prior Year Revenue Limit (Funded) ADA		27,394.80	27,391.24	27,115.08
c. Difference (Step 2a minus Step 2b)		(3.56)	(276.16)	(191.06)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.01%	-1.01%	-0.70%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		0.00%	2.20%	2.01%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		-1.00% to 1.00%	1.20% to 3.20%	1.01% to 3.01%

#### 4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	58,109,166.00	56,946,983.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	148,823,659.00	150,163,523.00	153,316,261.10	156,263,217.82
District's Projected Change in Revenue Limit:		0.90%	2.10%	1.92%
Revenue Limit Standard:		-1.00% to 1.00%	1.20% to 3.20%	1.01% to 3.01%
Status:		Met	Met	Met

#### 4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	152,273,649.37	161,178,257.05	94.5%
Second Prior Year (2009-10)	124,635,697.30	134,119,438.21	92.9%
First Prior Year (2010-11)	122,810,989.00	136,443,624.00	90.0%
	Historical Average Ratio:		92.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	3.0%	3.0%	3.0%
	89.5% to 95.5%	89.5% to 95.5%	89.6% to 95.6%

### 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.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	123,321,274.00	138,702,266.00	88.9%	Not Met
1st Subsequent Year (2012-13)	126,770,954.00	140,637,614.00	90.1%	Met
2nd Subsequent Year (2013-14)	129,504,534.00	143,765,098.00	90.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

This is attributed to the 5-6 furlough days for all bargaining units which will sunset at the end of the 11-12 fiscal year.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.00%	2.20%	2.01%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-7.80% to 12.20%	-7.99% to 12.01%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-2.80% to 7.20%	-2.99% to 7.01%

### 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2010-11)	49,161,484.00		
Budget Year (2011-12)	27,810,811.00	-43.43%	Yes
1st Subsequent Year (2012-13)	22,368,370.00	-19.57%	Yes
2nd Subsequent Year (2013-14)	22,368,370.00	0.00%	No

**Explanation:**  
(required if Yes)

For the 11-12 fiscal year, this is due to the ARRA (excluding Ed Jobs) funding that ends in September 2011. Projections also do not include carry-over from prior year and includes a 10% reduction to projections. For 12-13, this is due to the Ed Jobs being totally expended.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2010-11)	63,243,928.00		
Budget Year (2011-12)	59,872,698.00	-5.33%	Yes
1st Subsequent Year (2012-13)	59,525,941.00	-0.58%	No
2nd Subsequent Year (2013-14)	61,358,475.00	3.08%	No

**Explanation:**  
(required if Yes)

The 11-12 fiscal year is projected at -0- COLA and does not include the carry-over represented in the 10-11 fiscal year and mandated cost reimbursement.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2010-11)	22,178,743.00		
Budget Year (2011-12)	19,363,564.00	-12.69%	Yes
1st Subsequent Year (2012-13)	17,563,564.00	-9.30%	Yes
2nd Subsequent Year (2013-14)	17,563,564.00	0.00%	No

**Explanation:**  
(required if Yes)

The 11-12 fiscal year does not include carry-over, Irene Scully Fdn., After School Program from the City of San Pablo, or the Industrial Arts Program from the City of Richmond. For the 12-13 fiscal year the Cities of Richmond and San Pablo contribution to keep schools open ended in the 11-12 fiscal year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2010-11)	23,778,219.67		
Budget Year (2011-12)	7,986,189.00	-66.41%	Yes
1st Subsequent Year (2012-13)	7,701,816.00	-3.56%	Yes
2nd Subsequent Year (2013-14)	7,940,573.00	3.10%	No

**Explanation:**  
(required if Yes)

The difference in 11-12 is a result of the sunseting of ARRA funding as well as carry-over not included and a -0- COLA for state categorical programs. The 12-13 fiscal year includes a reduction to the RMA fund for carry-over.

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

First Prior Year (2010-11)	52,069,351.00		
Budget Year (2011-12)	40,853,144.00	-21.54%	Yes
1st Subsequent Year (2012-13)	40,205,199.00	-1.59%	No
2nd Subsequent Year (2013-14)	41,451,559.00	3.10%	No

**Explanation:**  
(required if Yes)

The difference in 11-12 is a result of the sunseting of ARRA funding as well as carry-over not included and a -0- COLA for state categorical programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2010-11)	134,584,155.00		
Budget Year (2011-12)	107,047,073.00	-20.46%	Not Met
1st Subsequent Year (2012-13)	99,457,875.00	-7.09%	Met
2nd Subsequent Year (2013-14)	101,290,409.00	1.84%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2010-11)	75,847,570.67		
Budget Year (2011-12)	48,839,333.00	-35.61%	Not Met
1st Subsequent Year (2012-13)	47,907,015.00	-1.91%	Met
2nd Subsequent Year (2013-14)	49,392,132.00	3.10%	Met

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

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

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

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

For the 11-12 fiscal year, this is due to the ARRA (excluding Ed Jobs) funding that ends in September 2011. Projections also do not include carry-over from prior year and includes a 10% reduction to projections. For 12-13, this is due to the Ed Jobs being totally expended.

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

The 11-12 fiscal year is projected at -0- COLA and does not include the carry-over represented in the 10-11 fiscal year and mandated cost reimbursement.

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

The 11-12 fiscal year does not include carry-over, Irene Scully Fdn., After School Program from the City of San Pablo, or the Industrial Arts Program from the City of Richmond. For the 12-13 fiscal year the Cities of Richmond and San Pablo contribution to keep schools open ended in the 11-12 fiscal year.

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

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

The difference in 11-12 is a result of the sunseting of ARRA funding as well as carry-over not included and a -0- COLA for state categorical programs. The 12-13 fiscal year includes a reduction to the RMA fund for carry-over.

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

The difference in 11-12 is a result of the sunseting of ARRA funding as well as carry-over not included and a -0- COLA for state categorical programs.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

**NOTE:** EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-08 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

260,704,468.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

260,704,468.00

1% Required  
Minimum Contribution  
(Line 2c times 1%)

2,607,044.68

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

4,118,437.00

Status

Met

<sup>1</sup> 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	8,421,121.79	7,975,606.00	8,702,373.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	11,155,672.50	13,436,380.91	18,118,561.99
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.26)	(0.84)
d. Available Reserves (Lines 1a through 1c)	19,576,794.29	21,411,986.65	26,820,934.15
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	280,704,059.76	265,853,530.49	290,079,095.77
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	280,704,059.76	265,853,530.49	290,079,095.77
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.0%	8.1%	9.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.3%</b>	<b>2.7%</b>	<b>3.1%</b>

<sup>1</sup>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.

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	(1,517,417.04)	161,973,092.81	0.9%	Met
Second Prior Year (2009-10)	(4,100,636.06)	135,046,366.56	3.0%	Not Met
First Prior Year (2010-11)	343,515.00	139,443,624.00	N/A	Met
Budget Year (2011-12) (Information only)	(50,612.00)	138,702,266.00		

### 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

Long term debt for State Loan. COP's, IBM loan and the Voluntary Integration Plan were solely supported from the general fund commencing in 09-10.

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	21,590,379.54	21,567,078.29	0.1%	Met
Second Prior Year (2009-10)	20,146,754.73	19,540,056.96	3.0%	Not Met
First Prior Year (2010-11)	12,297,538.25	15,439,420.90	N/A	Met
Budget Year (2011-12) (Information only)	15,762,935.90			

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

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

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

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

Explanation:  
(required if NOT met)

A restatement to Parcel Tax from unrestricted to restricted occurred in the 08-09 fiscal year.

# 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	26,938	27,115	26,924
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

## 10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	260,704,468.00	255,732,114.00	260,608,284.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	260,704,468.00	255,732,114.00	260,608,284.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,821,134.04	7,671,963.42	7,818,248.52
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,821,134.04	7,671,963.42	7,818,248.52

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,821,134.00	7,671,873.00	7,818,249.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,611,189.90	7,760,449.76	7,615,121.84
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.84)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,432,323.06	15,432,322.76	15,433,370.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.92%	6.03%	5.92%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,821,134.04</b>	<b>7,671,963.42</b>	<b>7,818,248.62</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

K3 Class Size Reduction is supported by Ed Jobs funds from ARRA. This program will have to be revisited and possibly eliminated in the 12-13 fiscal year.

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

Yes

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

The district is expecting to receive \$1,500,000 from the City of Richmond and \$300,000 from the City of San Pablo in order to suspend school closures. Should the revenue not be received, the board has an adopted school closure plan.

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2010-11)	(29,486,607.00)			
Budget Year (2011-12)	(32,329,067.00)	2,842,460.00	9.6%	Met
1st Subsequent Year (2012-13)	(32,730,312.00)	401,245.00	1.2%	Met
2nd Subsequent Year (2013-14)	(32,730,312.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	1,872,000.00	1,872,000.00	New	Not Met
1st Subsequent Year (2012-13)	2,154,246.00	282,246.00	15.1%	Not Met
2nd Subsequent Year (2013-14)	2,516,657.00	362,411.00	16.8%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

In 11-12 we are transferring in from Adult Ed \$1,000,000 for Tier III flexibility. \$872,000 is transferred from the Special Reserve Fund to cover the final Voluntary Integration Program. In 12-13 we are transferring Tier III flexibility funds from the Special Reserve Fund to support deficit spending as well as in 13-14.

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)




**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	13	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	8,890,000
General Obligation Bonds	24	Fund 51, 8000-8999	01, 7433 & 7434	742,826,992
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

IBM	5	Fund 01, 8000-8099, 8600-8999	Fund 01, 7438 & 7439	3,576,032
State Emergency Loan	7	Fund 01, 8000-8999	Fund 01, 7438 & 7439	9,368,387
Voluntary Integration Plan	1	Fund 01, 8000-8099, 8600-8999	Fund 01, 7438 & 7439	872,000
Childcare Portables	2	Fund 12, 8000-8999	Fund 12, 7438 & 7439	126,347

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	924,007	922,577	924,967	925,867
General Obligation Bonds	45,791,598	44,302,042	44,426,973	46,406,145
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

IBM	425,000	1,242,000	625,000	625,000
State Emergency Loan	1,421,602	1,421,602	1,421,602	1,421,602
Voluntary Integration Plan	1,000,000	872,000	0	0
Childcare Portables	97,524	97,524	28,823	0
Total Annual Payments:	49,659,731	48,857,745	47,427,365	49,378,614
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No
----

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

**Explanation:**  
(required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

Fully paid, lifetime benefits are no longer available as a part of the district's program - effective July 1, 2010. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

7,639,757

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

390,289,182.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

390,289,182.00

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

Actuarial

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

Jul 01, 2010

5. OPEB Contributions

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
24,679,091.00	25,818,315.00	27,034,337.00
18,246,615.00	20,071,276.50	22,078,404.15
18,943,929.00	19,528,841.00	20,114,977.00
2,397	2,397	2,397

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

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

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

Yes

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

Dental and vision is self insured by the district and administered by Keenan & Assoc.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4,880,633.00	4,880,633.00	4,880,633.00
4,919,928.00	4,919,928.00	4,919,928.00

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,626.5	1,572.0	1,563.0	1,556.0

#### Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

#### Negotiations Settled

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

Dec 15, 2009

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 15, 2009

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

Yes

If Yes, date of budget revision board adoption:

Mar 10, 2010

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements**

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

No		

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
597,247	663,608	679,842
1.0%	1.0%	1.0%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-managment) FTE positions	1,026.2	1,026.2	1,026.2	1,026.2

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

**Negotiations Settled**

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

Oct 21, 2009

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 21, 2009

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

Yes

If Yes, date of budget revision board adoption:

Dec 09, 2009

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
4,962,279	4,962,279	4,962,279
capped	capped	capped

**Classified (Non-management) Prior Year Settlements**

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

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

No		

--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
195,308	197,281	195,523
1.0%	1.0%	1.0%

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

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

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

**Classified (Non-management) - Other**

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




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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	146.4	142.7	142.7	142.7

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

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

Yes

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
(360,233)	360,233	360,233
6 furlough day reduction	6 furlough day reduction	6 furlough day reduction

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
940,422	940,422	940,422
capped	capped	capped

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
115,196	116,360	127,996
1.0%	1.0%	1.0%

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

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

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review