

ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 4750 Date Avenue
Date: June 24, 2010

Place: 4750 Date Avenue
Date: June 29, 2010
Time: 07:30 PM

Adoption Date: June 29, 2010

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

Contact person for additional information on the budget reports:

Name: Robyn Adams

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Title: Director Fiscal Services

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Criteria and Standards Review Summary

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

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

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

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

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 (2009-10) 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	

2009-10 Estimated Actuals & 2010-11 Adopted Budget & Multi-Year Assumptions

La Mesa-Spring Valley School District

2009-10 ESTIMATED ACTUALS & 2010-11 ADOPTED BUDGET & MULTI-YEAR ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory cost-of-living adjustment (COLA) of 4.25% is projected for 2009-10 with a deficit of 18.36%. A statutory COLA of -.39% is projected for 2010-11 with a deficit of 18.36%. These projections are per the 2010-11 Governor's May Revision. For 2010-11 categorical programs are cut an average of -.34% over the 2009-10 funding level. In addition, for 2009-10 there is a cut of \$252.99 per 2008-09 average daily attendance (ADA) and an ongoing cut in 2010-11 and 2011-12 of \$234.48 per funded ADA.
- Property tax estimates for 2009-10 are provided by the San Diego County Assessor's Office, using the most recent (April 2010) County Assessor information. Property taxes for 2010-11 use estimates provided by the San Diego County Office of Education and are assumed flat for 2011-12 and 2012-13. State Aid is projected to fully fund the calculated revenue limit and backfill the property tax shortfall.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2010-11 uses the 2009-10 actual Period 2 ADA of 12,052.59.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: .80% for 2009-10, 2.0% for 2010-11, and 2.40% for 2011-12.
- Lottery revenue for 2009-10 and 2010-11 has been adjusted to approximately \$125.50 per student (\$111 in unrestricted funds and \$14.50 in restricted funds). Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at 1.00% for 2009-10, 2.0% for 2010-11, and 4.0% for 2011-12.

La Mesa-Spring Valley School District

2009-10 ESTIMATED ACTUALS & 2010-11 ADOPTED BUDGET & MULTI-YEAR ASSUMPTIONS

REVENUE ASSUMPTIONS

FEDERAL REVENUES

- Projections for 2009-10 are based on the most current funding information available and include prior year deferred and unused funds. Projections for 2010-11 are based upon information provided by program contacts at the U.S. Department of Education and various other sources. Prior year estimated carryover funds are included in a few Title programs and expenditures were budgeted as an offset. These funds will be used for staffing in grades K-3.

STATE REVENUES

- Projections for 2009-10 also use the most current funding information available and include prior year deferred and unused funds. Adjustments have been made according to information provided in Part II of the Consolidated Application that was completed in January 2010 as well as updates recently received.
- Projections for 2010-11 have been reduced by an average -.34%, 2011-12 is projecting no COLA, and 2012-13 assumes 2.40% COLA as per the Governor's May Revision and School Services of California Dartboard. Class Size Reduction funds have been adjusted for changes in the penalty structure in 2012-13.

LOCAL AND OTHER REVENUES

- Projections for 2010-11 use 2009-10 estimated actual data. The Special Education projection was reduced by approximately \$400,000 for the potential loss of the Special Disabilities funds.
- Local revenue for 2009-10 is budgeted to actual received in the current fiscal year. As always, there is no funding anticipated for 2010-11 migrant and donation revenues. The revenue and expenditure budgets for these funds are added as they are received and are equal, thus having no impact on ending fund balance or reserves.
- Transfers-in for 2010-11 project the one-time use of \$700,000 toward salary and benefit costs. This transfer-in was removed from 2011-12 and 2012-13. In addition in 2009-10 there is a one-time transfer of \$550,000 from the Deferred Maintenance fund. This transfer was also removed from the budget and out-years.

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2009-10 the Special Education encroachment is estimated at \$1,722,48 which is significantly lower than previous years due to a one-time opportunity to use \$1.3M of Special Education ARRA funds to reduce current year encroachment. The Home-to-School Transportation encroachment is estimated at \$105,910, the Special Education Transportation encroachment is estimated at \$1,329,465, and the Restricted Maintenance contribution is \$2,412,136 (reduced due to flexibility). Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2009-10 the District will take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$478,315 in the unrestricted General Fund. The District will also take advantage of these options in the 2010-11 budget year and through the end of 2012-13 when the flexibility options expire.

La Mesa-Spring Valley School District

2009-10 ESTIMATED ACTUALS & 2010-11 ADOPTED BUDGET & MULTI-YEAR ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2010-11 use actual data from 2009-10, adjusted for step-and-column movement and program changes. Projections also include reductions and changes in certificated and classified staffing as well as salary reductions of 3% and 3.5%. As per the agreement, which is only for the 2010-11 year, the 3% and 3.5% was added back to the salary and benefit expenditures for 2011-12 and 2012-13. Projections assume the majority of ARRA funds will be fully expended in 2009-10. Various Title programs project carryover from 2009-10 to fund staffing in 2010-11.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance and are projected using actual rates for 2010-11.
- Health and welfare benefit projections for 2010-11 use actual increase data provided to the District for 70% (Dec-June) of the year. This increase is currently estimated at approximately \$400,000 for 2010-11.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures currently parallel those in 2009-10, adjusted for any known staffing or funding changes. The remainder of available funds is budgeted in the 4000 object codes and will be distributed as spent in future budget revisions. Various Title funds were adjusted in 2010-11 to reflect changes to funding of staff.
- Property and liability insurance costs have remained flat and are projected using the rates provided by the San Diego County Joint Powers Authority. The total cost is projected to be \$544,630.
- Adjustments were made to the textbook expenditure budget to reflect the multiyear payments for textbook adoptions in 2009-10.
- During the 2010-11 school year, the Budget Study Committee will continue meeting to pursue further cost savings initiatives for the District.

2009-10 3rd Interim & 2009-10 Estimated Actual Compare

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Combined
REVENUE LIMIT SOURCES							
Revenue Limit State Aid	\$ 36,132,065	\$ -	\$ 36,132,065	\$ -	\$ -	\$ -	\$ -
State Aid Prior Years	\$ -	\$ -	\$ 1,139	\$ -	\$ 1,139	\$ -	\$ -
Homeowners Exemption	\$ 223,151	\$ -	\$ 223,151	\$ -	\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 22,079,985	\$ -	\$ 22,079,985	\$ -	\$ -	\$ -	\$ -
Unsecured Roll Taxes	\$ 822,778	\$ -	\$ 822,778	\$ -	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ (11,726)	\$ -	\$ (11,726)	\$ -	\$ -	\$ -	\$ -
Supplemental Tax	\$ 371,042	\$ -	\$ 371,042	\$ -	\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (ERA)	\$ (1,953,253)	\$ -	\$ (1,953,253)	\$ -	\$ -	\$ -	\$ -
Supp Ed Revenue Augmentation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ 123	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (86,359)	\$ 86,359	\$ (86,359)	\$ 86,359	\$ -	\$ -	\$ -
Special Ed - Transfer	\$ (1,739,823)	\$ 1,739,823	\$ (1,739,823)	\$ 1,739,823	\$ -	\$ -	\$ -
PERS Reduction	\$ 425,353	\$ -	\$ 425,353	\$ -	\$ -	\$ -	\$ -
Special Ed - Property Tax Transfer per EC SE	\$ -	\$ 380,425	\$ -	\$ 380,425	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 56,263,316	\$ 2,206,607	\$ 58,264,475	\$ 2,206,607	\$ 1,139	\$ -	\$ 1,139
FEDERAL REVENUE							
PL874 M&O - Federal Impact Aid	\$ 50,550	\$ -	\$ 50,550	\$ -	\$ -	\$ -	\$ -
Tijuana Slough	\$ 7	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 132,143	\$ -	\$ 132,143	\$ -	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. De	\$ -	\$ 2,199,248	\$ -	\$ 2,199,248	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 2,316,513	\$ -	\$ 2,316,513	\$ -	\$ -	\$ -
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 147,873	\$ -	\$ 147,873	\$ -	\$ -	\$ -
Sp. Ed-Prschl - ARRA	\$ -	\$ 126,083	\$ -	\$ 126,083	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 241,392	\$ -	\$ 241,392	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ 263,488	\$ -	\$ 263,488	\$ -	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 803	\$ -	\$ 803	\$ -	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 22,729	\$ -	\$ 22,729	\$ -	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,934,310	\$ -	\$ 1,934,310	\$ -	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 406,132	\$ -	\$ 406,132	\$ -	\$ -	\$ -
Title I - ARRA	\$ -	\$ 1,174,174	\$ -	\$ 1,240,314	\$ -	\$ 66,140	\$ 66,140
ARRA - State Fiscal Stab Funds-QEIA Shift	\$ -	\$ 397,917	\$ -	\$ 560,726	\$ -	\$ 162,809	\$ 162,809
Title II Part A - Improving Teacher Quality	\$ -	\$ 637,424	\$ -	\$ 637,424	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 168,778	\$ -	\$ 168,778	\$ -	\$ -	\$ -
Title II Part A - Principal Training	\$ -	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -
Title II Part D - Enhancing Ed Tech	\$ -	\$ 16,122	\$ -	\$ 16,122	\$ -	\$ -	\$ -
Title II Part D - Carryover Prior Year	\$ -	\$ 2,962	\$ -	\$ 2,962	\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ 32,490	\$ -	\$ 32,490	\$ -	\$ -	\$ -
Title III Language English Proficient - Based L	\$ -	\$ 287,700	\$ -	\$ 287,700	\$ -	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 145,029	\$ -	\$ 145,029	\$ -	\$ -	\$ -
Title IV Drug Free Schools	\$ -	\$ 43,351	\$ -	\$ 43,351	\$ -	\$ -	\$ -
Title IV Carryover Prior Year	\$ -	\$ 5,075	\$ -	\$ 5,075	\$ -	\$ -	\$ -
Title V Part A Innovative Strategies	\$ -	\$ 18,511	\$ -	\$ 18,511	\$ -	\$ -	\$ -
Homeless Children Education	\$ -	\$ 46,011	\$ -	\$ 46,011	\$ -	\$ -	\$ -
ARRA - Title X McKinney Vento - Homeless E	\$ -	\$ 18,050	\$ -	\$ 18,050	\$ -	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 492,588	\$ -	\$ 492,588	\$ -	\$ -	\$ -
Title IV B - 21st C After Schl Care (formerly 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe Schools/Healthy Students	\$ -	\$ 262,936	\$ -	\$ 262,936	\$ -	\$ -	\$ -
Total Federal Revenue	\$ 192,700	\$ 11,437,619	\$ 192,700	\$ 11,687,803	\$ 251,114	\$ -	\$ 251,114

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT	EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance	
		Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted
OTHER STATE REVENUE							
	Supplemental Hfty Programs	\$ 471,513	\$ -	\$ 471,513	\$ -	\$ -	\$ -
	Supplemental Hfty Prior Year Adjust	\$ -	\$ -	\$ (163,702)	\$ -	\$ (163,702)	\$ -
	Sp Ed Mandate Settlement (9th of 10 equal pmis:	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -
	CELDT/Oral Hlth Testing	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	Star Testing	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	Class Size Reduction (incl penalties for class	\$ 4,779,873	\$ -	\$ 4,868,766	\$ -	\$ 88,893	\$ -
	Mandated Cost Reimbursement (no funding if	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lottery (based on PY annual ADA)	\$ 1,400,000	\$ 150,000	\$ 1,400,000	\$ 150,000	\$ -	\$ -
	Lottery - Prior Year Adjustment	\$ 5,541	\$ 4,933	\$ 5,541	\$ 4,933	\$ -	\$ -
	Early Mental Health EMI 1 & 2	\$ -	\$ 480,952	\$ -	\$ 480,952	\$ -	\$ -
	School Community Policing - Prior Year Adjust	\$ 2,916	\$ -	\$ 2,916	\$ -	\$ 0	\$ -
	Physical Educ Teacher Incentive Grant	\$ 264,063	\$ -	\$ 264,063	\$ -	\$ -	\$ -
	National Board Cert Teacher	\$ 4,708	\$ -	\$ 4,708	\$ -	\$ -	\$ -
	Community Based Tutoring	\$ 78,023	\$ -	\$ 78,023	\$ -	\$ -	\$ -
	English Language Acquisition	\$ -	\$ 141,239	\$ (139,836)	\$ 141,239	\$ (139,836)	\$ -
	English Language Acquisition - PY Adj (0948)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	English Language Acquisition - PY Adj (6286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	School Safety & Violence Prevention	\$ 42,354	\$ -	\$ 42,354	\$ -	\$ -	\$ -
	Special Education Mental Health - Non AB602	\$ -	\$ 62,536	\$ -	\$ 62,536	\$ -	\$ -
	Special Education Infant	\$ -	\$ 777,990	\$ -	\$ 777,990	\$ -	\$ -
	Special Education Infant Discretionary	\$ 6515/8590	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ -
	Workability (formerly Resr 3405)	\$ 6520/8590	\$ 19,328	\$ -	\$ 19,328	\$ -	\$ -
	Spec Ed Low Incidence Entitlement (formerly	\$ 6530/8590	\$ 3,325	\$ -	\$ 3,325	\$ -	\$ -
	Spec Ed Personnel Staff Dev (formerly Resr 3	\$ 6535/8590	\$ 3,779	\$ -	\$ 3,779	\$ -	\$ -
	TUPE	\$ 6660/8590	\$ -	\$ -	\$ -	\$ -	\$ -
	TUPE - Carryover Prior Year	\$ 6660/8590-999	\$ 35,124	\$ -	\$ 35,124	\$ -	\$ -
	Arts and Music Block Grant	\$ 922/8590	\$ -	\$ 98,098	\$ -	\$ -	\$ -
	Supplemental School Counseling	\$ 924/8590	\$ -	\$ 7,150	\$ -	\$ -	\$ -
	Economic Impact Aid	\$ 7090/8311	\$ 1,094,153	\$ -	\$ 1,094,153	\$ -	\$ -
	Economic Impact Aid - LEP	\$ 7091/8311	\$ 505,560	\$ -	\$ 505,560	\$ -	\$ -
	GATE	\$ 926/8590	\$ 93,661	\$ -	\$ 93,661	\$ -	\$ -
	Instr Materials - State Textbooks	\$ 927/8590	\$ 729,328	\$ -	\$ 729,328	\$ -	\$ -
	HTS Transportation	\$ 7230/8311	\$ 827,277	\$ -	\$ 827,277	\$ -	\$ -
	SE Transportation	\$ 7240/8311	\$ 106,024	\$ -	\$ 106,024	\$ -	\$ -
	Peer Assistance & Review	\$ 931/8590	\$ 57,844	\$ -	\$ 57,844	\$ -	\$ -
	Intensive Prof. Dev. Reading Block Grant	\$ 935/8590	\$ 11,759	\$ -	\$ 11,759	\$ -	\$ -
	Pupil Retention Block Grant	\$ 941/8590	\$ 3,635	\$ -	\$ 3,635	\$ -	\$ -
	Teacher Credentialing Block Grant	\$ 943/8590	\$ 84,644	\$ -	\$ 84,644	\$ -	\$ -
	Teacher Credentialing Block Grant PY	\$ 943/8590-999	\$ -	\$ (73,848)	\$ -	\$ (73,848)	\$ -
	Professional Development Block Grant	\$ 944/8590	\$ 598,777	\$ -	\$ 598,777	\$ -	\$ -
	Targeted Inst. Impr. Block Grant (50% HTS Trans	\$ 945/8590	\$ 942,321	\$ -	\$ 942,321	\$ -	\$ -
	School Imprvmt & Library Block Grant	\$ 946/8590	\$ 1,201,153	\$ -	\$ 1,201,153	\$ -	\$ -
	Staff Development - Adminstration	\$ 937/8590	\$ 22,201	\$ -	\$ 22,201	\$ -	\$ -
	Fiscal Solvency Grants	\$ 7386/8590	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
	Community Day School	\$ 0911/8590	\$ 22,941	\$ -	\$ 22,941	\$ -	\$ -
	Deferred Maintenance State Funding	\$ 0915/8540	\$ 478,315	\$ -	\$ 478,315	\$ -	\$ -
Total Other State Revenue		\$ 11,510,818	\$ 4,247,706	\$ 11,222,325	\$ 4,247,706	\$ (288,493)	\$ (288,493)

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT	EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	OTHER LOCAL REVENUES						
	Sale of Equipment (county auction)	\$ 4,338	\$ -	\$ 4,338	\$ -	\$ -	\$ -
	Miscellaneous Fees	\$ 4,350	\$ -	\$ 4,585	\$ -	\$ 235	\$ -
	Leases and Rentals (INCL SVE CC)	\$ 53,355	\$ -	\$ 62,065	\$ -	\$ 8,710	\$ -
	Interest - General Fund	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
	Interest - TRANS	\$ 82,853	\$ -	\$ 82,853	\$ -	\$ -	\$ -
	Other Fees & Contracts	\$ 3,981	\$ -	\$ 4,345	\$ -	\$ 364	\$ -
	Other Local (2% COBRA admin, misc fees, et	\$ 52,500	\$ -	\$ 52,500	\$ -	\$ -	\$ -
	Donations (revenue recognized when receive	\$ 287,980	\$ -	\$ 350,209	\$ -	\$ 62,229	\$ -
	Mini-Grants (revenue recognized when receiv	\$ 12,979	\$ -	\$ 12,979	\$ -	\$ -	\$ -
	Other Local Revenue (revenue recognized wr	\$ 6,599	\$ -	\$ 6,945	\$ -	\$ 346	\$ -
	SDCOE Reimb P. JAMESON	\$ 152,575	\$ -	\$ 152,575	\$ -	\$ -	\$ -
	Community Redevelopment	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -
	Transportation Fees From Individuals (bus tic	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
	Transportation HTS / LEA billing	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
	Transportation Misc billing	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
	Spec Ed Services / LEA billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Spec Ed Apport Transfer East County SELPA	\$ -	\$ 5,890,839	\$ -	\$ 6,190,839	\$ -	\$ 300,000
	After School Learning - ASES	\$ -	\$ 1,176,857	\$ -	\$ 1,176,857	\$ -	\$ -
	Total Other Local Revenue	\$ 811,510	\$ 7,230,546	\$ 883,394	\$ 7,535,506	\$ 71,884	\$ 300,000
	Total Revenue	\$ 68,768,364	\$ 25,127,508	\$ 68,552,894	\$ 25,678,622	\$ (215,470)	\$ 551,714
							\$ 335,844

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
Certificated Teacher Salaries	\$ 34,132,496	\$ 12,108,715	\$ 34,090,426	\$ 11,994,528	\$ (42,070)	\$ (114,187)
Certificated Pupil Support Salaries	\$ 1,784,062	\$ 857,741	\$ 1,711,972	\$ 928,681	\$ (72,090)	\$ 70,940
Certificated Suprv. and Admin. Salaries	\$ 3,308,322	\$ 436,716	\$ 3,308,323	\$ 436,716	\$ 1	\$ -
Other Certificated Salaries	\$ 624,411	\$ 845,309	\$ 624,411	\$ 845,309	\$ -	\$ -
Total Certificated Salaries	\$ 39,849,291	\$ 14,248,481	\$ 39,735,132	\$ 14,205,234	\$ (114,159)	\$ (43,247)
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 237,218	\$ 2,821,137	\$ 235,186	\$ 2,821,899	\$ (2,032)	\$ 762
Classified Support Salaries	\$ 2,915,262	\$ 3,412,577	\$ 2,915,263	\$ 3,439,941	\$ 1	\$ 27,364
Classified Suprv and Admin Salary	\$ 670,373	\$ 409,226	\$ 670,373	\$ 403,427	\$ -	\$ (5,799)
Clerical and Office Salaries	\$ 4,704,919	\$ 566,439	\$ 4,704,631	\$ 566,442	\$ (88)	\$ 3
Other Classified Salaries	\$ 539,697	\$ 945,863	\$ 526,156	\$ 1,037,163	\$ (13,541)	\$ 91,300
Total Classified Salaries	\$ 8,067,469	\$ 8,155,242	\$ 8,051,609	\$ 8,268,672	\$ (15,860)	\$ 113,630
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,422,192	\$ 1,144,451	\$ 3,291,050	\$ 1,146,185	\$ (131,142)	\$ 1,734
Public Employees Retirement	\$ 814,350	\$ 711,498	\$ 808,826	\$ 721,034	\$ (5,524)	\$ 9,536
OASDI/Medicare/Alternative	\$ 1,248,675	\$ 843,995	\$ 1,217,711	\$ 853,713	\$ (30,964)	\$ 9,718
Health & Welfare Benefits	\$ 4,137,298	\$ 2,423,452	\$ 3,972,224	\$ 2,432,495	\$ (165,074)	\$ 9,043
State Unemployment Insurance	\$ 152,837	\$ 72,041	\$ 148,230	\$ 72,531	\$ (4,607)	\$ 490
Workers Compensation	\$ 1,074,535	\$ 480,428	\$ 1,042,110	\$ 483,665	\$ (32,425)	\$ 3,237
Retiree Benefits	\$ 1,069,991	\$ 43,458	\$ 1,069,991	\$ 43,458	\$ -	\$ -
Public Emp. Retirement Reduction	\$ 118,959	\$ 215,937	\$ 116,696	\$ 218,949	\$ (2,263)	\$ 3,012
Other Benefits	\$ 822,584	\$ 470,434	\$ 819,513	\$ 471,751	\$ (3,071)	\$ 1,317
Total Employee Benefits	\$ 12,861,421	\$ 6,405,694	\$ 12,486,357	\$ 6,443,767	\$ (375,070)	\$ 38,067
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 782,131	\$ 346,773	\$ 782,176	\$ 346,773	\$ 45	\$ -
Books Other than Textbooks	\$ 24,202	\$ 302,401	\$ 26,003	\$ 302,165	\$ 1,801	\$ (236)
Materials and Supplies	\$ 1,456,491	\$ 3,575,896	\$ 1,260,361	\$ 3,739,092	\$ (196,130)	\$ 163,196
Non-Capitalized Equipment	\$ 151,109	\$ 290,274	\$ 150,479	\$ 290,275	\$ (630)	\$ 1
Total Books and Supplies	\$ 2,413,933	\$ 4,515,344	\$ 2,219,019	\$ 4,678,305	\$ (194,314)	\$ 182,961
Total	\$ 60,529,073	\$ 26,917,448	\$ 60,441,128	\$ 26,952,576	\$ (87,945)	\$ (31,953)

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 97,652	\$ 624,631	\$ 99,310	\$ 624,631	\$ 1,658	\$ -
Dues and Memberships	\$ 25,779	\$ -	\$ 25,779	\$ -	\$ -	\$ -
Other Insurance - Property and Liability	\$ 525,168	\$ 29,834	\$ 525,168	\$ 29,834	\$ -	\$ -
Utilities	\$ 2,417,914	\$ -	\$ 2,421,050	\$ -	\$ 3,136	\$ -
Rentals, Leases and Repairs	\$ 770,615	\$ 62,156	\$ 819,082	\$ 62,268	\$ 48,467	\$ 112
Transfer of Costs - Interfund	\$ 74,978	\$ (128,225)	\$ 133,817	\$ (176,485)	\$ 58,839	\$ (48,260)
Other Operating Expenses - Contracts	\$ 947,705	\$ 2,550,968	\$ 939,817	\$ 2,420,138	\$ (7,888)	\$ (130,830)
Communications	\$ 208,889	\$ 21,566	\$ 166,117	\$ 21,566	\$ (42,772)	\$ -
Total Services, Other Expenses	\$ 5,068,700	\$ 3,760,930	\$ 5,130,140	\$ 2,981,952	\$ 61,440	\$ (178,978)
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ -	\$ -	\$ 13,495	\$ -	\$ 13,495	\$ -
Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - New	\$ -	\$ 3,266	\$ -	\$ 3,266	\$ -	\$ -
Equipment - Replacement	\$ 67,324	\$ 28,750	\$ 67,324	\$ 28,750	\$ -	\$ -
Total Capital Outlay	\$ 67,324	\$ 32,016	\$ 80,819	\$ 32,016	\$ 13,495	\$ -
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (607,556)	\$ 607,556	\$ (755,565)	\$ 755,565	\$ (148,009)	\$ 148,009
Debt Service Pmts - NEW RICOH EQUIP	\$ 73,630	\$ -	\$ 73,630	\$ -	\$ -	\$ -
Transfers of Indirect - Interfund - CN & CDC	\$ (267,821)	\$ -	\$ (267,821)	\$ -	\$ -	\$ -
Total Other Outgo & Support	\$ (801,747)	\$ 607,556	\$ (949,756)	\$ 755,565	\$ (148,009)	\$ 148,009
Total Expenditures	\$ 65,526,391	\$ 37,125,263	\$ 67,753,514	\$ 37,365,725	\$ (772,877)	\$ 240,462
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 241,973	\$ (11,997,755)	\$ 799,380	\$ (11,587,103)	\$ 557,407	\$ 310,952
						\$ 868,958

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT	EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Other Financing Sources and Uses							
8000 - TRANSFERS IN							
Interfund xfr 40 - Cert & Class Early Retire Inct	0000-544/8912	\$ 399,563	\$ -	\$ 399,563	\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	0000-546/8912	\$ 94,830	\$ -	\$ 94,830	\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1x 1% sily reduction	0000-546/8912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers - ESS 1x	8919-523	\$ 412,960	\$ -	\$ 412,960	\$ -	\$ -	\$ -
Interfund-Ent Fund Inctir (ESS/SSPS)	0000/8919	\$ 205,239	\$ -	\$ 205,239	\$ -	\$ -	\$ -
Deferred Maintenance Partial EFB Transfer	0915/8997	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -
Deferred Maintenance - FLEX BAL OFFSET	0000/8997-999	\$ -	\$ -	\$ 575,660	\$ -	\$ 575,660	\$ -
Total Transfers In	8000's	\$ 1,112,592	\$ -	\$ 2,238,252	\$ -	\$ 1,125,660	\$ 1,125,660
7000 - TRANSFERS OUT							
Other Transfers Out - DEF MAINT FLX BAL	7619	\$ -	\$ -	\$ (575,660)	\$ -	\$ (575,660)	\$ -
Total Transfers Out	7000's	\$ -	\$ -	\$ (575,660)	\$ -	\$ (575,660)	\$ (575,660)
8900 - CONTRIBUTIONS							
Class Size Reduction Encroachment	0000/8980	\$ (2,368,222)	\$ -	\$ (2,368,222)	\$ -	\$ -	\$ -
Class Size Reduction Contribution	1300/8980	\$ 2,368,222	\$ -	\$ 2,368,222	\$ -	\$ -	\$ -
Lottery Contribution	0000/8980	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Lottery Contribution	1100/8980	\$ (1,500,000)	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ -
Special Education Encroachment	6500/8980	\$ (2,022,488)	\$ 2,022,488	\$ (1,722,488)	\$ 1,722,488	\$ 300,000	\$ (300,000)
Home To School Transp. Encroachment	7230/8980	\$ (116,562)	\$ 116,562	\$ (105,910)	\$ 105,910	\$ 10,652	\$ (10,652)
Special Ed Transp Encroachment	7240/8980	\$ (1,329,465)	\$ 1,329,465	\$ (1,329,465)	\$ 1,329,465	\$ -	\$ -
Restricted Maintenance Contribution	8150/8980	\$ (2,412,136)	\$ 2,412,136	\$ (2,412,136)	\$ 2,412,136	\$ -	\$ -
Professional Dev. Blk Grant Contribution	0000/8980	\$ 598,777	\$ -	\$ 598,777	\$ -	\$ (598,777)	\$ -
Professional Dev. Blk Grant Contribution	0944/8980	\$ (598,777)	\$ -	\$ -	\$ -	\$ 598,777	\$ -
Community Day School	0911/8990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Peace Contribution to Community Day	9069/8990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Solvency Contribution	0000/8990-738	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Fiscal Solvency Contribution	7386/8990	\$ -	\$ (15,000)	\$ -	\$ (15,000)	\$ -	\$ -
Supplemental Grant Transfer to Transportatio	0945/8980	\$ (471,161)	\$ -	\$ (471,161)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	7230/8980	\$ -	\$ 471,161	\$ -	\$ 471,161	\$ -	\$ -
Total Contributions		\$ (6,398,612)	\$ 6,398,612	\$ (6,026,160)	\$ 6,026,160	\$ 310,652	\$ (310,652)
Total Other Financing Sources and Uses							
		\$ (5,224,220)	\$ 6,398,612	\$ (4,363,968)	\$ 6,026,160	\$ 667,652	\$ (370,882)
NET INCREASE/(DECREASE) IN FUND BALANCE							
		\$ (4,982,247)	\$ (5,660,943)	\$ (3,564,186)	\$ (5,660,943)	\$ 1,418,059	\$ (1) \$ 1,418,059
Total Other Financing Sources and Uses							
		\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000

**2009-10 3RD INTERIM TO 2009-10 ESTIMATED ACTUALS BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2009-2010 3RD INTERIM APRIL 30, 2010		2009-2010 EST. ACTUAL JUNE 15, 2010		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted	Combined Variance
BEGINNING FUND BALANCE	\$ 9,812,096	\$ 5,660,943	\$ 9,812,096	\$ 5,660,943	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (4,982,247)	\$ (5,660,943)	\$ (3,564,188)	\$ (5,660,943)	\$ 1,418,059	\$ -	\$ 1,418,059
ENDING FUND BALANCE	\$ 4,829,849	\$ -	\$ 6,247,908	\$ -	\$ 1,418,059	\$ -	\$ 1,418,059
COMPONENTS OF ENDING FUND BALANCE							
Reserved Amounts							
Revolving Cash	\$ 66,000	\$ -	\$ 66,000	\$ -	\$ -	\$ -	\$ -
Stores	\$ 154,480	\$ -	\$ 154,480	\$ -	\$ 0	\$ -	\$ 0
Designated Amounts							
Economic Uncertainties	\$ 4,609,369	\$ -	\$ 6,027,428	\$ -	\$ 1,418,059	\$ -	\$ 1,418,059
GASB 45 (Post-Employment Benefits)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery Reserve Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vacation Balance - Partial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Program Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 4,829,849	\$ -	\$ 6,247,908	\$ -	\$ 1,418,059	\$ -	\$ 1,418,059

2010-11 Proposed to Adopted Budget Detail Comparison

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-B PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 25, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 36,261,660	\$ -	\$ 36,261,660	\$ -	\$ -	\$ -
State Aid Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowners Exemption	\$ 218,176	\$ -	\$ 218,176	\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 21,587,871	\$ -	\$ 21,587,871	\$ -	\$ -	\$ -
Unsecured Roll Taxes	\$ 822,778	\$ -	\$ 822,778	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Tax	\$ 354,791	\$ -	\$ 354,791	\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (ERA)	\$ (1,912,909)	\$ -	\$ (1,912,909)	\$ -	\$ -	\$ -
Supp Ed Revenue Augmentation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (86,228)	\$ 86,228	\$ (86,228)	\$ 86,228	\$ -	\$ -
Special Ed - Transfer	\$ (1,735,192)	\$ 1,735,192	\$ (1,735,192)	\$ 1,735,192	\$ -	\$ -
PERS Reduction	\$ 297,286	\$ -	\$ 297,286	\$ -	\$ -	\$ -
Special Ed - Property Tax Transfer per EC SE	\$ -	\$ 371,764	\$ -	\$ 371,764	\$ -	\$ -
Total Revenue Limit Sources	\$ 55,898,233	\$ 2,193,184	\$ 55,898,233	\$ 2,193,184	\$ -	\$ -
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Tijuana Slough	\$ 7	\$ -	\$ 7	\$ -	\$ -	\$ -
Miscellaneous Federal - Medical Billing	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LJ, Staff Dev., Pers. De	\$ -	\$ 2,199,248	\$ -	\$ 2,199,248	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed-Prschl Part B Non RIS	\$ -	\$ 147,873	\$ -	\$ 147,873	\$ -	\$ -
Sp. Ed-Prschl - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 238,885	\$ -	\$ 238,885	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 803	\$ -	\$ 803	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 22,729	\$ -	\$ 22,729	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,934,310	\$ -	\$ 1,934,310	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
Title I - ARRA	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
ARRA - State Fiscal Stab Funds-QEIA Shift	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 637,424	\$ -	\$ 637,424	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ 190,000
Title II Part A - Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part D - Enhancing Ed Tech	\$ -	\$ 16,122	\$ -	\$ 16,122	\$ -	\$ -
Title II Part D - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III Language English Proficient - Based L	\$ -	\$ 293,231	\$ -	\$ 293,231	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title V Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title V Part A Innovative Strategies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeless Children Education	\$ -	\$ 28,665	\$ -	\$ 28,665	\$ -	\$ 0
ARRA - Title X McKinney Vento - Homeless E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -
Title IV B - 21st C After Schl Care (formerly 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safe Schools/Healthy Students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenue	\$ 175,007	\$ 5,669,290	\$ 176,407	\$ 6,509,290	\$ 840,000	\$ 840,000

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 25, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
OTHER STATE REVENUE						
Supplemental Hrlry Programs	\$ 457,304	\$ -	\$ 457,304	\$ -	\$ -	\$ -
Sp Ed Mandate Settlement (9th of 10 equal pmts.)	\$ 63,429	\$ -	\$ 63,429	\$ -	\$ -	\$ -
CEDLT/Oral Hlth Testing	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Star Testing	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Class Size Reduction (incl penalties for class	\$ 4,500,000	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -
Mandated Cost Reimbursement (no funding in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,356,420	\$ 177,190	\$ 1,356,420	\$ 177,190	\$ -	\$ -
Lottery - Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 459,860	\$ -	\$ 459,860	\$ -	\$ -
School Community Policing - Prior Year Adjus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 263,033	\$ -	\$ 263,033	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 4,708	\$ -	\$ 4,708	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ -	\$ -	\$ -
English Language Acquisition	\$ -	\$ 283,104	\$ -	\$ 283,104	\$ -	\$ -
School Safety & Violence Prevention	\$ 42,189	\$ -	\$ 42,189	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB602	\$ -	\$ 61,433	\$ -	\$ 61,433	\$ -	\$ -
Special Education Infant	\$ 650,000	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 19,328	\$ -	\$ 19,328	\$ -	\$ -
Spec Ed Low Incidence Entitlement (formerly	\$ -	\$ 3,325	\$ -	\$ 3,325	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr 3	\$ -	\$ 3,779	\$ -	\$ 3,779	\$ -	\$ -
TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TUPE - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 97,715	\$ -	\$ 97,715	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,150	\$ -	\$ 188,150	\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,095,904	\$ -	\$ 1,095,904	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 515,719	\$ -	\$ 515,719	\$ -	\$ -
Economic Impact Aide CO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -
Instir Materials - State Textbooks	\$ 726,848	\$ -	\$ 726,848	\$ -	\$ -	\$ -
HTS Transportation	\$ -	\$ 824,464	\$ -	\$ 824,464	\$ -	\$ -
SE Transportation	\$ -	\$ 105,664	\$ -	\$ 105,664	\$ -	\$ -
Peer Assistance & Review	\$ 57,618	\$ -	\$ 57,618	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 11,806	\$ -	\$ 11,806	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,622	\$ -	\$ 3,622	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 84,373	\$ -	\$ 84,373	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 596,741	\$ -	\$ 596,741	\$ -	\$ (0)	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Trans	\$ 939,117	\$ -	\$ 939,117	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,069	\$ -	\$ 1,197,069	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 22,201	\$ -	\$ 22,201	\$ -	\$ -	\$ -
Fiscal Solvency Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Day School	\$ 22,872	\$ -	\$ 22,872	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 478,506	\$ -	\$ 478,506	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 11,323,048	\$ 4,360,256	\$ 11,323,048	\$ 4,560,256	\$ (0)	\$ 200,000

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 29, 2010		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Combined
OTHER LOCAL REVENUES							
Sale of Equipment (county auction)	\$ 4,250	\$ -	\$ 4,250	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - General Fund	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Interest - TRANS	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees, et	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Donations (revenue recognized when receive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mini-Grants (revenue recognized when receiv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized w/	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCOE Reimb P. JAMESON	\$ 147,542	\$ -	\$ 147,542	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -	\$ -
Transportation Fees From Individuals (bus tic	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Transportation HTS / LEA billing	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Spec Ed Services / LEA billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SELPA	\$ -	\$ 5,807,811	\$ -	\$ 5,807,811	\$ -	\$ -	\$ -
After School Learning - ASES	\$ -	\$ 1,395,097	\$ -	\$ 1,395,097	\$ -	\$ -	\$ -
Total Other Local Revenue	\$ 243,292	\$ 7,337,718	\$ 243,292	\$ 7,337,718	\$ -	\$ -	\$ -
Total Revenue	\$ 67,549,580	\$ 19,354,348	\$ 67,549,580	\$ 20,394,438	\$ (9)	\$ 1,040,000	\$ 1,040,000

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 25, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
					Increase/(Decrease)	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
Certificated Teacher Salaries	\$ 32,849,896	\$ 8,191,252	\$ 32,825,567	\$ 8,058,472	\$ (24,329)	\$ (132,780)
1011 TITLE SHIFT	\$ (2,000,000)	\$ -	\$ (2,166,946)	\$ 2,166,946	\$ (166,946)	\$ 2,166,946
Certificated Pupil Support Salaries	\$ 1,897,603	\$ 387,099	\$ 1,897,603	\$ 387,099	\$ -	\$ -
Certificated Suprv. and Admin. Salaries	\$ 3,241,988	\$ 183,694	\$ 3,241,988	\$ 177,779	\$ -	\$ (5,915)
Other Certificated Salaries	\$ 497,727	\$ 621,964	\$ 497,727	\$ 621,964	\$ -	\$ -
Total Certificated Salaries	\$ 36,487,214	\$ 9,384,009	\$ 36,295,939	\$ 11,412,260	\$ (191,275)	\$ 2,028,291
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 82,903	\$ 2,783,727	\$ 82,903	\$ 2,783,727	\$ -	\$ -
Classified Support Salaries	\$ 2,821,303	\$ 3,327,719	\$ 2,821,303	\$ 3,327,719	\$ -	\$ -
Classified Suprv and Admin Salary	\$ 657,379	\$ 375,672	\$ 657,379	\$ 375,672	\$ -	\$ -
Clerical and Office Salaries	\$ 4,540,549	\$ 347,556	\$ 4,540,549	\$ 347,556	\$ -	\$ -
Other Classified Salaries	\$ 585,333	\$ 954,769	\$ 585,333	\$ 954,769	\$ -	\$ -
Total Classified Salaries	\$ 8,587,467	\$ 7,789,443	\$ 8,587,467	\$ 7,789,443	\$ -	\$ -
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,207,532	\$ 789,701	\$ 3,205,525	\$ 778,259	\$ (2,007)	\$ (11,442)
Public Employees Retirement	\$ 837,935	\$ 711,028	\$ 837,935	\$ 711,028	\$ -	\$ -
OASDI/Medicare/Alternative Health & Welfare Benefits	\$ 1,170,093	\$ 691,163	\$ 1,169,740	\$ 690,392	\$ (353)	\$ (771)
State Unemployment Insurance	\$ 342,704	\$ 2,171,960	\$ 4,527,031	\$ 2,160,257	\$ (2,035)	\$ (11,703)
Workers Compensation	\$ 1,014,674	\$ 126,737	\$ 342,529	\$ 125,738	\$ (175)	\$ (999)
Retiree Benefits	\$ 1,290,416	\$ 374,923	\$ 1,014,156	\$ 371,969	\$ (518)	\$ (2,954)
Public Emp. Retirement Reduction	\$ 125,418	\$ 153,607	\$ 85,289	\$ 153,607	\$ (40,129)	\$ -
Other Benefits	\$ 1,301,367	\$ 428,216	\$ 1,301,367	\$ 428,216	\$ -	\$ -
Total Employee Benefits	\$ 13,819,205	\$ 5,523,880	\$ 13,773,988	\$ 5,498,011	\$ (45,217)	\$ (27,369)
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 504,762	\$ 177,190	\$ 504,762	\$ 177,190	\$ -	\$ -
Books Other than Textbooks	\$ -	\$ 13,372	\$ -	\$ 6,788	\$ -	\$ (6,584)
Materials and Supplies	\$ 977,302	\$ 1,814,982	\$ 977,302	\$ 1,551,927	\$ -	\$ (263,055)
Non-Capitalized Equipment	\$ 79,398	\$ 122,503	\$ 79,398	\$ 66,998	\$ -	\$ (55,505)
Total Books and Supplies	\$ 1,561,462	\$ 2,128,047	\$ 1,561,462	\$ 1,802,903	\$ -	\$ (325,144)

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 29, 2010		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted	Combined Variance
5000 - SERVICES, OTHER EXPENSES							
Travel and Conferences	\$ 89,057	\$ 329,993	\$ 89,057	\$ 45,643	\$ -	\$ (284,350)	
Dues and Memberships	\$ 24,429	\$ -	\$ 24,429	\$ -	\$ -	\$ -	
Other Insurance - Property and Liability	\$ 513,090	\$ 31,540	\$ 513,090	\$ 31,540	\$ -	\$ -	
Utilities	\$ 2,314,601	\$ -	\$ 2,314,601	\$ -	\$ -	\$ -	
Rentals, Leases and Repairs	\$ 778,040	\$ 36,697	\$ 778,040	\$ 36,316	\$ -	\$ (371)	
Transfer of Costs - Interfund	\$ 47,525	\$ (88,849)	\$ 47,945	\$ (88,649)	\$ 420	\$ -	
Other Operating Expenses - Contracts	\$ 768,904	\$ 2,117,209	\$ 768,904	\$ 1,706,432	\$ -	\$ (410,777)	
Communications	\$ 187,038	\$ 21,246	\$ 187,038	\$ 20,982	\$ -	\$ (264)	
Total Services, Other Expenses	\$ 4,722,684	\$ 2,449,016	\$ 4,723,104	\$ 1,752,264	\$ 420	\$ (895,162)	\$ (695,342)
6000 - CAPITAL OUTLAY							
Sites and Improvement of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment - New	\$ -	\$ 3,266	\$ -	\$ 3,266	\$ -	\$ -	
Equipment - Replacement	\$ 67,324	\$ -	\$ 67,324	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 67,324	\$ 3,266	\$ 67,324	\$ 3,266	\$ -	\$ -	\$ -
7000 - OTHER OUTGO							
Indirect Cost - CATEGORICAL FUNDS	\$ (300,344)	\$ 300,344	\$ (164,887)	\$ 164,887	\$ 135,457	\$ (135,457)	
Debt Service Pmts - NEW RICOH EQUIP	\$ 33,786	\$ -	\$ 33,786	\$ -	\$ -	\$ -	
Transfers of Indirect - Interfund - CN & CDC	\$ (233,615)	\$ -	\$ (233,615)	\$ -	\$ -	\$ -	
Total Other Outgo & Support	\$ (500,173)	\$ 300,344	\$ (364,716)	\$ 164,887	\$ 135,457	\$ (135,457)	\$ -
Total Expenditures	\$ 64,845,183	\$ 27,577,015	\$ 64,744,568	\$ 28,421,034	\$ (100,615)	\$ 844,019	\$ 743,404
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,704,397	\$ (8,022,567)	\$ 2,805,012	\$ (7,326,586)	\$ 100,615	\$ 195,951	\$ 295,566

**2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 29, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Other Financing Sources and Uses						
8000 - TRANSFERS IN						
Interfund xfr 40 - Cert & Class Early Retire Incr	\$ 399,563	\$ -	\$ 399,563	\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 111,500	\$ -	\$ 111,500	\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1x 1% slyr reduction	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Interfund Transfers - ESS 1x	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund-Ent Fund Indlr (ESS/SSPS)	\$ 341,818	\$ -	\$ 341,818	\$ -	\$ -	\$ -
0910 DEFERRED MAINT TRANSFER	\$ 550,000	\$ -	\$ -	\$ -	\$ (550,000)	\$ -
0910 EXPENDITURE FALLOUT	\$ 1,300,000	\$ -	\$ -	\$ -	\$ (1,300,000)	\$ -
Total Transfers in	\$ 3,402,881	\$ -	\$ 1,552,881	\$ -	\$ (1,850,000)	\$ -
7000 - TRANSFERS OUT						
Other Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS						
Class Size Reduction Encroachment	\$ (2,229,969)	\$ -	\$ (1,729,969)	\$ -	\$ 500,000	\$ -
Class Size Reduction Contribution	\$ 2,229,969	\$ -	\$ 1,729,969	\$ -	\$ (500,000)	\$ -
Lottery Contribution	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Lottery Contribution	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ (1,500,000)	\$ -
Special Education Encroachment	\$ (3,662,935)	\$ 3,662,935	\$ (3,466,954)	\$ 3,466,954	\$ 195,981	\$ (195,981)
Home To School Transp. Encroachment	\$ (233,719)	\$ 233,719	\$ (233,719)	\$ 233,719	\$ -	\$ -
Special Ed Transp Encroachment	\$ (1,412,654)	\$ 1,412,654	\$ (1,412,654)	\$ 1,412,654	\$ -	\$ -
Restricted Maintenance Contribution	\$ (2,243,700)	\$ 2,243,700	\$ (2,243,700)	\$ 2,243,700	\$ -	\$ -
Professional Dev. Blk Grant Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Dev. Blk Grant Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Day School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Peace Contribution to Community Day	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Solvency Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Solvency Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental Grant Transfer to Transportatio	\$ (469,559)	\$ -	\$ (469,559)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,559	\$ -	\$ 469,559	\$ -	\$ -
Total Contributions	\$ (6,022,567)	\$ 6,022,567	\$ (7,826,586)	\$ 7,826,586	\$ 195,981	\$ (195,981)
Total Other Financing Sources and Uses	\$ (4,619,688)	\$ 6,022,567	\$ (6,273,705)	\$ 7,826,586	\$ (1,654,019)	\$ (195,981)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,915,289)	\$ (0)	\$ (3,468,693)	\$ -	\$ (1,553,404)	\$ (1)

2010-11 PROPOSED BUDGET DETAIL TO 2010-11 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 PROPOSED JUNE 15, 2010		2010-11 ADOPTED JUNE 25, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
					Increase/(Decrease)	Combined Variance
BEGINNING FUND BALANCE	\$ 4,829,849	\$ -	\$ 6,247,908	\$ -	\$ 1,418,059	\$ 1,418,059
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,915,289)	\$ (0)	\$ (3,468,693)	\$ -	\$ (1,553,404)	\$ (1,553,404)
ENDING FUND BALANCE	\$ 2,914,560	\$ (0)	\$ 2,779,215	\$ -	\$ (135,345)	\$ (135,345)
COMPONENTS OF ENDING FUND BALANCE						
Reserved Amounts						
Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Amounts						
Economic Uncertainties	\$ 2,914,560	\$ -	\$ 2,779,215	\$ -	\$ (135,345)	\$ (135,345)
GASB 45 (Post-Employment Benefits)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery Reserve Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vacation Balance - Partial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Program Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 2,914,560	\$ -	\$ 2,779,215	\$ -	\$ (135,345)	\$ (135,345)

**2009-10 Estimated Actuals & 2010-11 Adopted Budget Fund
Statements for All Funds**

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
GENERAL FUND - FUNDS 03/06**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET	
REVENUE			
Revenue Limit Sources	\$ 58,471,082	\$ 58,001,417	
Federal Revenue	11,870,503	6,684,297	
Other State Revenue	15,470,031	15,883,304	
Local Revenue	8,187,047	7,515,010	
Local Revenue - Interest	232,853	60,000	
TOTAL REVENUE	\$ 94,231,516	\$ 88,144,028	
EXPENDITURES			
Certificated Salaries	\$ 53,940,366	\$ 47,708,199	
Classified Salaries	17,320,681	16,476,910	
Employee Benefits	18,930,132	19,269,999	
Books & Supplies	6,897,324	3,364,365	
Services & Other Expenses	8,112,092	6,475,368	
Capital Outlay	112,835	70,590	
Other Outgo/Indirect Costs	(194,191)	(199,829)	
TOTAL EXPENDITURES	\$ 105,119,239	\$ 93,165,602	
Excess (Deficient) Revenue Over Expenses	\$ (10,887,723)	\$ (5,021,574)	
Other Financing Sources/Uses			
Interfund Transfers In & Out			
Transfer In - Fund 40 Cert & Class ERI #1 0708	\$ 399,563	\$ 399,563	
Transfer In-Fund 17 Opt Out Wellness & Misc	\$ 94,830	\$ 111,500	
Transfer In -Fund 17 Opt Out 1% Salry Transfer	\$ -	\$ 700,000	
Transfer In - ESS Fund Bal - PY Correction	\$ 412,960	\$ -	
Transfer In-Fund 63 ESS Lease & Custodial	\$ 205,239	\$ 341,818	
Transfer In-Fund 14 Deferred Maint Flex Transfer	\$ 550,000		
Transfer In-Fund 14 Deferred Maint Flex Transfer	\$ 575,660	\$ -	
Transfers Out - Fund 14 Def Maint Flex Transfer	(575,660)	-	
Contributions between Unrestricted & Restricted	-	-	
TOTAL OTHER FINANCING SOURCES/USES	1,662,592	1,552,881	
Net Increase (Decrease) in Fund Balance	\$ (9,225,131)	\$ (3,468,693)	
	9,225,131		
BEGINNING FUND BALANCE	\$ 15,473,039	\$ 6,247,908	
ENDING FUND BALANCE	\$ 6,247,908	\$ 2,779,215	
Fund Balance Designations			
Reserved Amounts			
Revolving Cash	\$ 66,000	\$ -	
Stores Inventory	154,480	-	
Designated Amounts			
Economic Uncertainties	6,027,428	5.91%	2,779,215 2.98%
GASB 45 (Post-Employment Benefits)	-		-
Lottery Reserve (PY revenue)	-		-
Vacation Balance (partial)	-		-
Undesignated Amount	-		-
TOTAL	\$ 6,247,908	\$ 2,779,215	

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 39,063	\$ -
State Revenue	801,478	700,857
Local Revenue - Parent Fees	-	
Local Revenue - Interest	5,000	5,000
TOTAL REVENUE	<u>\$ 845,541</u>	<u>\$ 705,857</u>
EXPENDITURES		
Certificated Salaries	\$ 281,883	\$ 305,750
Classified Salaries	182,499	171,188
Employee Benefits	156,132	138,804
Books & Supplies	32,204	10,934
Services & Other Expenses	29,205	21,883
Capital Outlay	-	-
Direct Support/Indirect Costs	55,821	36,915
TOTAL EXPENDITURES	<u>\$ 737,744</u>	<u>\$ 685,474</u>
Excess (Deficient) Revenue Over Expenses	\$ 107,797	\$ 20,383
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	<u><u>\$ 107,797</u></u>	<u><u>\$ 20,383</u></u>
BEGINNING FUND BALANCE	\$ 46,985	\$ 154,782
ENDING FUND BALANCE	<u><u>\$ 154,782</u></u>	<u><u>\$ 175,165</u></u>
Fund Balance Designations		
Center Based Reserve Account (6130)	154,782	175,165
	<u>\$ 154,782</u>	<u>\$ 175,165</u>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
CAFETERIA - FUND 13**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 3,572,760	\$ 3,463,000
State Revenue	267,800	267,800
Local Revenue - Paid Meals	1,458,002	1,407,500
Local Revenue - Interest	4,200	4,200
TOTAL REVENUE	\$ 5,302,762	\$ 5,142,500
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,859,346	1,845,258
Employee Benefits	695,973	758,293
Food & Supplies	2,384,576	2,509,448
Services & Other Expenses	(55,494)	(43,399)
Capital Outlay	59,713	15,679
Direct Support/Indirect Costs	212,000	196,700
TOTAL EXPENDITURES	\$ 5,156,114	\$ 5,281,979
Excess (Deficient) Revenue Revenue Over Expenses	\$ 146,648	\$ (139,479)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ 146,648	\$ (139,479)
BEGINNING FUND BALANCE	\$ 912,493	\$ 1,059,141
ENDING FUND BALANCE	\$ 1,059,141	\$ 919,662
Fund Balance Designations		
Reserve for Economic Uncertainties	\$ 250,000	\$ 250,000
Catering & Enterprise Reserve	\$ 84,008	\$ 86,840
Operating Reserve	725,133	582,822
	\$ 1,059,141	\$ 919,662

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
DEFERRED MAINTENANCE - FUND 14**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	30,000	-
TOTAL REVENUE	\$ 30,000	\$ -
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	765	-
Services & Other Expenses	14,520	-
**Capital Outlay	495,959	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 511,244	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ (481,244)	\$ -
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 575,660	\$ -
Transfers Out	\$ (1,125,660)	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (550,000)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (1,031,244)	\$ -
BEGINNING FUND BALANCE	\$ 1,125,660	\$ 94,416
ENDING FUND BALANCE	\$ 94,416	\$ 94,416
Fund Balance Designations		
Facilities Maintenance	\$ 94,416	\$ 94,416

Capital Outlay - Asphalt Encumbrances are expected to fallout at year end which will increase ending fund balance by approximately \$249,000

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	18,600	10,000
TOTAL REVENUE	\$ 18,600	\$ 10,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 18,600	\$ 10,000
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Wellness & Misc	(94,830)	(111,500)
Transfers Out - 1% Salary To General Fund	-	(700,000)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(94,830)	(811,500)
Net Increase (Decrease) in Fund Balance	\$ (76,230)	\$ (801,500)
BEGINNING FUND BALANCE	\$ 1,714,411	\$ 1,638,181
ENDING FUND BALANCE	\$ 1,638,181	\$ 836,681
Fund Balance Designations		
Interest Income	\$ 392,735	\$ 402,735
District Opt-Out Program	1,245,446	433,946
	\$ 1,638,181	\$ 836,681

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	45,792	45,792
TOTAL REVENUE	\$ 45,792	\$ 45,792
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	2,089
Services & Other Expenses	67,316	58,021
Capital Outlay	2,319,586	1,681,480
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 2,386,902	\$ 1,741,590
Excess (Deficient) Revenue Revenue Over Expenses	\$ (2,341,110)	\$ (1,695,798)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (2,341,110)	\$ (1,695,798)
BEGINNING FUND BALANCE	\$ 4,711,259	\$ 2,370,149
ENDING FUND BALANCE	\$ 2,370,149	\$ 674,351
Fund Balance Designations		
Modernization Projects/New Construction	\$ 2,370,149	\$ 674,351

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	(88,865)	86,000
Local Revenue - Interest	6,712	20,024
TOTAL REVENUE	\$ (82,153)	\$ 106,024
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	8,970	1,080
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 8,970	\$ 1,080
Excess (Deficient) Revenue Revenue Over Expenses	\$ (91,123)	\$ 104,944
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (91,123)	\$ 104,944
BEGINNING FUND BALANCE	\$ 723,234	\$ 632,111
ENDING FUND BALANCE	\$ 632,111	\$ 737,055
Fund Balance Designations		
Capital Facilities	\$ 632,111	\$ 737,055

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	21,451	21,000
TOTAL REVENUE	\$ 21,451	\$ 21,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 21,451	\$ 21,000
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 2&3	(399,563)	(399,564)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(399,563)	(399,564)
Net Increase (Decrease) in Fund Balance	\$ (378,112)	\$ (378,564)
BEGINNING FUND BALANCE	\$ 1,990,500	\$ 1,612,388
ENDING FUND BALANCE	\$ 1,612,388	\$ 1,233,824
Fund Balance Designations		
2007-08 Cert. and Class Early Retirement Incentv	1,198,689	799,125
Undesignated Reserve	413,699	434,699
	\$ 1,612,388	\$ 1,233,824

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	170,230	170,230
Local Revenue - Donations	-	-
Local Revenue - Interest	(1,482)	-
TOTAL REVENUE	\$ 168,748	\$ 170,230
EXPENDITURES		
Certificated Salaries	\$ 72,962	\$ 74,399
Classified Salaries	41,521	42,451
Employee Benefits	34,599	39,744
Books & Supplies	2,657	423
Services & Other Expenses	8,770	1,955
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 160,509	\$ 158,972
Excess (Deficient) Revenue Revenue Over Expenses	\$ 8,239	\$ 11,258
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ 8,239	\$ 5,000
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ 8,239	\$ 5,000
Net Increase (Decrease) in Fund Balance	\$ -	\$ 6,258
BEGINNING FUND BALANCE	\$ 12,805	12,805
ENDING FUND BALANCE	\$ 12,805	19,063
Fund Balance Designations		
Operating Reserves	\$ 12,805	\$ 19,063

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2009-10 ESTIMATED ACTUALS	2010-11 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,322,500	3,322,500
Local Revenue - 2007 Firestorm Reimbursement	67,093	-
Local Revenue - Donations	10,326	-
Local Revenue - Interest	11,300	11,300
TOTAL REVENUE	\$ 3,411,219	\$ 3,333,800
EXPENDITURES		
Certificated Salaries	\$ 98,906	\$ 103,486
Classified Salaries	1,543,957	1,704,025
Employee Benefits	443,458	522,992
Books & Supplies	121,289	119,734
Services & Other Expenses	208,951	193,632
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 2,416,561	\$ 2,643,869
Excess (Deficient) Revenue Revenue Over Expenses	\$ 994,658	\$ 689,931
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Prior Year Correction 1 time	\$ (412,960)	\$ -
Transfers Out - Custodial & Lease Direct Charge	\$ (197,000)	\$ (341,818)
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (609,960)	\$ (341,818)
Net Increase (Decrease) in Fund Balance	\$ 384,698	\$ 348,113
BEGINNING FUND BALANCE	\$ 612,960	997,658
ENDING FUND BALANCE	\$ 997,658	1,345,771
Fund Balance Designations		
Operating Reserves	\$ 997,658	\$ 1,345,771

2009-10 Restricted Program Balances at June 23, 2010

RESTRICTED PROGRAM BALANCES AT JUNE 23, 2010

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANSACTION	ENCUMBRANCE	BALANCE
2430 Total	COMMUNITY DAY SCHOOL	86,359	86,359.00	-	(0.00)
3010 Total	TITLE I BASIC	2,359,462	1,815,299.06	162,706.79	381,456.15
3011 Total	ARRA TITLE I	1,240,314	841,842.45	59,659.91	338,811.64
3200 Total	ARRA STATE FISCAL STAB.	4,811,380	4,763,222.09	18,151.00	30,006.91
3310 Total	SP ED IDEA B GRANT	2,199,248	2,196,153.38	3,094.62	(0.00)
3313 Total	ARRA SP ED IDEA B	2,316,513	1,833,342.99	27,058.74	456,111.27
3315 Total	SP ED IDEA PRESCHL NON RIS	147,873	147,334.30	538.70	-
3319 Total	ARRA SP ED PRESCHL	126,083	14,976.85	2,866.00	108,240.15
3320 Total	SP ED IDEA PRESCHL LOC RIS	241,392	241,890.24	(498.24)	-
3324 Total	ARRA SP ED IDEA B PRESCHL	263,488	16,302.06	6,704.00	240,481.94
3345 Total	SP ED IDEA PRESCHL STAFF DE	803	803.00	-	-
3385 Total	SP ED IDEA ERLY INTERV GRNT	22,729	22,728.29	0.71	-
3710 Total	DRUG FREE SCHOOLS	48,426	35,840.94	12,083.11	501.95
4035 Total	TITLE II PT A TCHR QUALITY	806,202	596,374.58	16,042.37	193,785.05
4036 Total	TITLE II PT A PRIN TRNG	29,000	24,600.00	4,400.00	-
4045 Total	TITLE II ENHNC ED THRU TECH	19,084	18,903.32	216.00	(35.32)
4110 Total	TITLE V/VI PT A INNOV EDUC	18,511	16,725.94	1,785.06	-
4201 Total	TITLE III IMMIGRANT EDUC STRAT	32,490	23,034.98	331.16	9,123.86
4203 Total	TITLE III LEP STUDENT PGM	432,729	188,065.05	6,270.38	238,393.57
5630 Total	HOMELESS CHILDREN EDUC	46,011	42,847.24	636.00	2,527.76
5635 Total	ARRA TITLE X MCKINNEY VENTO	18,050	18,038.05	-	11.95
5640 Total	MEDI-CAL BILLING OPTION	523,792	335,352.25	40,856.69	147,583.06
6250 Total	EARLY MENTAL HEALTH	480,952	421,360.25	4,290.06	55,301.69
6286 Total	ENG LANG ACQ PGM	141,239	27,231.46	81,250.69	32,756.85
6300 Total	LOTTERY INSTRUCTIONAL MATLS	338,495	215,609.75	122,885.25	-
6500 Total	SPECIAL EDUCATION	10,874,101	10,252,212.08	621,888.92	-
6515 Total	SP ED INFANT DISCRETIONARY	20,486	-	20,486.00	-
6520 Total	SP ED PROJ WORKABILITY	19,328	16,028.58	3,299.42	-
6530 Total	SP ED LOW INCIDENCE ENTL	3,325	3,325.00	-	-
6535 Total	SP ED PERSONNEL STAFF DEV	3,779	3,779.00	-	-
6660 Total	TUPE ELEMENTARY ENTITLMNT	35,124	21,685.03	0.60	13,438.37
7090 Total	ECONOMIC IMPACT AID -SCE	1,161,315	952,716.42	80.28	208,518.30
7091 Total	ECONOMIC IMPACT AIDE - LEP	818,480	567,690.17	17,750.00	233,039.83
7230 Total	HOME TO SCHOOL TRANSP	1,539,348	1,337,054.33	123,720.94	78,572.73
7240 Total	SP ED TRANSPORTATION	1,435,489	1,441,331.94	(5,842.94)	-
8150 Total	RESTRICTED MAINTENANCE	2,404,722	2,208,957.72	195,764.28	-
9065 Total	AFTER SCHOOL LRNG (ASES)	1,672,178	1,450,029.09	115,370.30	106,778.61
9068 Total	21ST CENTURY COM LRNG CTR	83,910	79,133.90	4,764.61	11.49
9069 Total	SAFE SCHOOLS HLTHY STUDENT	262,936	262,936.00	0.00	0.00
9625 Total	COMMUNITY DEVELOPMENT	273,165	-	-	273,165.00
	Grand Total	37,358,311	32,541,387.47	1,668,340.72	3,148,582.81

2010-11 PROJECTED CASH FLOW

	July	August	September	October	November	December	January	February	March	April	May	June	ANNUAL TOTALS	Budget Projection
Beginning Cash Balance	\$ 100,000	\$ (725,976)	\$ (1,990,217)	\$ (1,068,384)	\$ (2,709,357)	\$ (3,976,109)	\$ 891,602	\$ 6,066,576	\$ 1,897,769	\$ (2,762,477)	\$ 4,052,208	\$ 1,559,528	\$ 100,000	\$ 100,000
State Aid Apportionment	0	1,813,092	5,076,658	0	3,263,566	3,263,566	6,627,132	52,643	0	5,437,648	1,658,105	0	27,092,410	36,261,660
Property Taxes	21,287	3,548	373,798	302,164	839,443	7,246,950	2,101,744	1,009,709	221,584	5,959,218	1,899,672	1,101,569	21,070,707	21,070,707
Charter in Lieu Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Education	0	0	0	1,511,318	715,888	715,888	1,431,778	11,548	0	1,192,790	363,718	0	5,942,928	7,954,310
Pupil Trans-Special Educ.	0	0	20,076	20,076	9,510	9,510	19,019	9,510	0	19,019	9,510	9,510	105,663	105,663
Pupil Transportation	0	0	186,648	186,648	74,202	74,202	148,404	74,202	0	148,404	74,202	74,202	824,485	824,485
EIA	0	0	318,855	318,855	318,855	318,855	318,855	0	74,931	243,924	318,855	17,349	1,611,623	1,611,623
CSR K-3	0	0	1,243,305	1,243,305	0	0	286,763	1,105,160	0	0	0	(263,621)	2,351,607	4,500,000
Lottery	412,249	0	0	406,156	400,258	400,258	0	0	0	0	0	314,937	1,533,610	1,533,610
Principal Apport. CAT Programs	0	0	79,435	79,435	37,627	37,627	75,254	606	0	52,694	19,117	0	312,360	419,082
5-9-9 Categoricals	0	0	853,423	853,423	404,253	404,253	808,506	404,253	0	808,506	404,253	404,253	4,491,701	4,491,701
Other State	0	0	852,653	852,653	213,163	213,163	213,163	213,163	213,163	213,163	213,163	213,163	2,557,958	2,557,958
Basic Aid Reduction 3.65% & 5.81%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/10 Deferrals	7,814,822	3,387,374	2,510,825	0	0	0	0	0	0	0	0	0	13,713,021	13,713,021
Federal	686,656	686,656	686,656	686,656	686,656	686,656	686,656	686,656	686,656	686,656	686,656	686,656	8,239,869	8,239,869
Other Local	97,737	97,737	97,737	97,737	97,737	97,737	97,737	97,737	97,737	97,737	97,737	97,737	1,172,849	1,172,849
Permanent Loans / Interfund Transfer	129,407	129,407	129,407	129,407	129,407	129,407	129,407	129,407	129,407	129,407	129,407	129,407	1,552,881	1,552,881
Temporary Loans / Due To-Due From	0	0	0	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Other Revenue/Cash Inflows	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(216,539)	(2,598,469)	(2,598,469)
Total Revenue/Cash Inflows	\$ 8,945,619	\$ 5,901,275	\$ 8,658,542	\$ 6,441,284	\$ 6,573,768	\$ 12,662,419	\$ 13,008,145	\$ 3,578,055	\$ 3,206,939	\$ 14,782,627	\$ 5,647,855	\$ 2,568,643	\$ 91,975,182	\$ 103,409,930
Total Revenue & Beginning Balance	\$ 9,045,619	\$ 5,175,299	\$ 6,666,325	\$ 5,372,910	\$ 3,864,411	\$ 8,686,310	\$ 13,899,747	\$ 9,644,631	\$ 5,104,707	\$ 12,020,151	\$ 9,700,084	\$ 4,128,171	\$ 92,075,182	\$ 103,509,930
Salaries & Benefits	5,856,019	6,209,896	6,885,257	7,157,463	7,075,137	7,130,260	7,011,621	7,118,143	7,122,938	7,209,299	7,352,981	7,328,095	83,455,108	83,455,108
Commercial Warrant Exp	757,576	955,619	851,452	924,804	765,983	664,448	821,550	628,720	744,246	758,644	787,555	1,020,497	9,710,494	9,710,494
Permanent Loans / Interfund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Loans / Due To-Due From	3,128,000	0	0	0	0	0	0	0	0	0	0	0	3,128,000	3,128,000
Other Cash Outflows	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures/Cash Outflows	\$ 9,771,595	\$ 7,165,516	\$ 7,736,709	\$ 8,082,267	\$ 7,840,520	\$ 7,794,708	\$ 7,833,171	\$ 7,746,862	\$ 7,867,184	\$ 7,967,943	\$ 8,140,536	\$ 8,346,591	\$ 96,293,602	\$ 99,165,602
Ending Cash Balance	\$ (725,976)	\$ (1,990,217)	\$ (1,068,384)	\$ (2,709,357)	\$ (3,976,109)	\$ 891,602	\$ 6,066,576	\$ 1,897,769	\$ (2,762,477)	\$ 4,052,208	\$ 1,559,528	\$ (4,218,420)	\$ (4,218,420)	\$ 10,341,328

TRANS Borrowing \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000 \$ 5,625,000

TRANS Principal Amounts	0	0	0	0	0	0	0	0	0	0	0	0	5,625,000	5,625,000
TRANS Interest Pmt	0	0	0	0	0	0	(14,766)	0	0	(14,766)	0	0	(29,531)	(29,531)
TRANS Repayment	0	0	0	0	0	0	(2,812,500)	0	0	(2,812,500)	0	0	(5,625,000)	(5,625,000)
Total TRANS Borrowing	\$ 5,625,000	\$ 5,625,000	\$ 5,625,000	\$ 5,625,000	\$ 5,625,000	\$ 5,625,000	\$ 2,797,734	\$ 2,797,734	\$ 2,797,734	\$ 2,797,734	\$ 2,797,734	\$ 2,797,734	\$ (29,531)	\$ (29,531)
Ending Balance WITH TRANS Borrow	\$ 4,899,024	\$ 3,634,783	\$ 4,556,616	\$ 2,915,643	\$ 1,648,891	\$ 6,316,602	\$ 8,864,310	\$ 4,695,503	\$ 35,258	\$ 4,022,677	\$ 1,529,997	\$ (4,218,420)	\$ (4,218,420)	\$ 10,341,328

Ending Balance WITH TRANS Borrow	14,802,965	8,829,166	6,050,659	5,386,120	1,118,543	7,743,073	7,270,019	3,732,210	2,845,285	356,386	(479,399)	100,000	100,000
08-09 Ending Cash Balance	12,879,055	11,618,890	10,513,369	9,468,136	7,298,759	13,000,052	10,329,964	9,495,376	4,642,845	7,101,970	4,264,745	2,885,356	2,885,356
07-08 Ending Cash Balance	16,116,880	13,506,947	12,433,332	11,799,082	9,262,756	11,598,629	12,621,030	13,601,986	16,202,714	18,932,703	16,127,103	9,725,162	9,725,162
06-07 Ending Cash Balance	16,204,688	15,725,563	12,599,505	11,997,376	11,519,219	15,504,208	16,348,022	19,665,908	17,908,606	19,811,959	21,062,982	15,554,437	15,554,437
05-06 Ending Cash Balance	13,645,698	13,080,413	10,844,508	10,611,231	9,265,379	13,771,787	17,406,510	22,603,348	19,164,559	22,955,668	21,265,450	13,866,541	13,866,541
04-05 Ending Cash Balance	14,224,604	14,097,606	12,337,388	16,489,907	8,279,174	10,775,457	13,773,634	17,866,422	15,033,180	17,665,294	20,245,111	13,180,845	13,180,845

District's authorizing signature

Form 01 ~ General Fund Revenue & Expenditures

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	56,264,475.00	2,206,607.00	58,471,082.00	55,808,233.00	2,193,184.00	58,001,417.00	-0.8%
2) Federal Revenue		8100-8299	182,700.00	11,687,803.00	11,870,503.00	175,007.00	6,509,290.00	6,684,297.00	-43.7%
3) Other State Revenue		8300-8599	11,222,325.00	4,247,706.00	15,470,031.00	11,323,048.00	4,560,256.00	15,883,304.00	2.7%
4) Other Local Revenue		8600-8799	883,394.00	7,536,506.00	8,419,900.00	243,292.00	7,331,718.00	7,575,010.00	-10.0%
5) TOTAL REVENUES			68,552,894.00	25,678,622.00	94,231,516.00	67,549,580.00	20,584,448.00	88,144,028.00	-6.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,735,132.00	14,205,234.00	53,940,366.00	36,295,939.00	11,412,260.00	47,708,199.00	-11.6%
2) Classified Salaries		2000-2999	9,051,809.00	8,268,872.00	17,320,681.00	8,687,467.00	7,789,443.00	16,476,910.00	-4.9%
3) Employee Benefits		3000-3999	12,486,351.00	6,443,781.00	18,930,132.00	13,773,988.00	5,496,011.00	19,269,999.00	1.8%
4) Books and Supplies		4000-4999	2,219,019.00	4,678,305.00	6,897,324.00	1,561,462.00	1,802,903.00	3,364,365.00	-51.2%
5) Services and Other Operating Expenditures		5000-5999	5,130,140.00	2,981,952.00	8,112,092.00	4,723,104.00	1,752,264.00	6,475,368.00	-20.2%
6) Capital Outlay		6000-6999	80,819.00	32,016.00	112,835.00	67,324.00	3,266.00	70,590.00	-37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	73,630.00	0.00	73,630.00	33,786.00	0.00	33,786.00	-54.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,023,386.00)	755,565.00	(267,821.00)	(398,502.00)	164,887.00	(233,615.00)	-12.8%
9) TOTAL EXPENDITURES			67,753,514.00	37,365,725.00	105,119,239.00	64,744,568.00	28,421,034.00	93,165,602.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			799,380.00	(11,687,103.00)	(10,887,723.00)	2,805,012.00	(7,826,586.00)	(5,021,574.00)	-53.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,112,592.00	0.00	1,112,592.00	1,552,882.00	0.00	1,552,882.00	39.8%
b) Transfers Out		7600-7629	575,660.00	0.00	575,660.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(4,900,500.00)	6,026,160.00	1,125,660.00	(7,826,586.00)	7,826,586.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,363,568.00)	6,026,160.00	1,662,592.00	(6,273,704.00)	7,826,586.00	1,552,882.00	-6.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%	
2) Ending Balance, June 30 (E + F1e)			6,247,908.03	(0.09)	6,247,907.94	2,779,216.03	(0.09)	2,779,215.94	-55.5%	
Components of Ending Fund Balance										
a) Reserve for Revolving Cash		9711	66,000.00	0.00	66,000.00	0.00	0.00	0.00	-100.0%	
Stores		9712	154,480.00	0.00	154,480.00	0.00	0.00	0.00	-100.0%	
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Designated Amounts Designated for Economic Uncertainties		9770	6,027,428.03	0.00	6,027,428.03	2,779,216.03	0.00	2,779,216.03	-53.9%	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) Undesignated Amount		9790	0.00	(0.09)	(0.09)					
d) Unappropriated Amount		9790				0.00	(0.09)	(0.09)		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
REVENUE LIMIT SOURCES										
Principal Apportionment										
State Aid - Current Year		8011	36,132,065.00	0.00	36,132,065.00	36,261,660.00	0.00	36,261,660.00	0.4%	
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	1,139.00	0.00	1,139.00	0.00	0.00	0.00	-100.0%	
Tax Relief Subventions		8021	223,151.00	0.00	223,151.00	218,176.00	0.00	218,176.00	-2.2%	
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes										
County & District Taxes		8041	22,079,985.00	0.00	22,079,985.00	21,587,871.00	0.00	21,587,871.00	-2.2%	
Secured Roll Taxes		8042	822,778.00	0.00	822,778.00	822,778.00	0.00	822,778.00	0.0%	
Unsecured Roll Taxes		8043	(11,726.00)	0.00	(11,726.00)	0.00	0.00	0.00	-100.0%	
Prior Years' Taxes		8044	371,042.00	0.00	371,042.00	354,791.00	0.00	354,791.00	-4.4%	
Supplemental Taxes										
Education Revenue Augmentation Fund (ERAF)		8045	(1,953,253.00)	0.00	(1,953,253.00)	(1,912,909.00)	0.00	(1,912,909.00)	-2.1%	
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)		8047	123.00	0.00	123.00	0.00	0.00	0.00	-100.0%	
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			57,665,304.00	0.00	57,665,304.00	57,332,367.00	0.00	57,332,367.00	-0.6%	
Revenue Limit Transfers										
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,826,182.00)		(1,826,182.00)	(1,821,420.00)		(1,821,420.00)	-0.3%	
Continuation Education ADA Transfer	2200	8091		0.00	0.00	0.00	0.00	0.00	0.0%	
Community Day Schools Transfer	2430	8091		86,359.00	86,359.00	86,228.00		86,228.00	-0.2%	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		1,739,823.00	1,739,823.00		1,735,192.00	1,735,192.00	-0.3%
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	425,353.00	0.00	425,353.00	297,286.00	0.00	297,286.00	-30.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	380,425.00	380,425.00	0.00	371,764.00	371,764.00	-2.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			56,264,475.00	2,206,607.00	58,471,082.00	55,808,233.00	2,193,184.00	58,001,417.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	50,550.00	0.00	50,550.00	50,000.00	0.00	50,000.00	-1.1%
Special Education Entitlement		8181	0.00	4,515,761.00	4,515,761.00	0.00	2,199,248.00	2,199,248.00	-51.3%
Special Education Discretionary Grants		8182	0.00	779,639.00	779,639.00	0.00	387,561.00	387,561.00	-50.3%
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	7.00	0.00	7.00	7.00	0.00	7.00	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	285,665.00	285,665.00	0.00	22,729.00	22,729.00	-92.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		5,498,518.00	5,498,518.00		3,721,087.00	3,721,087.00	-32.3%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		48,426.00	48,426.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	132,143.00	559,794.00	691,937.00	125,000.00	178,665.00	303,665.00	-56.1%
TOTAL FEDERAL REVENUE			182,700.00	11,687,803.00	11,870,503.00	175,007.00	6,509,290.00	6,684,297.00	-43.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.00
Current Year									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		777,990.00	777,990.00		790,000.00	790,000.00	1.5%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		827,277.00	827,277.00		824,464.00	824,464.00	-0.3%
Economic Impact Aid	7090-7091	8311		1,599,713.00	1,599,713.00		1,811,623.00	1,811,623.00	13.2%
Spec. Ed. Transportation	7240	8311		106,024.00	106,024.00		105,664.00	105,664.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.0%
Year Round School Incentive		8425							
Class Size Reduction, K-3		8434							
Child Nutrition Programs		8520							
Mandated Costs Reimbursements		8550							
Lottery - Unrestricted and Instructional Materials		8560	4,888,766.00	0.00	4,888,766.00		4,500,000.00	0.00	-7.6%
Tax Relief Subventions									
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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00			0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		35,124.00	35,124.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,948,018.00	746,645.00	5,694,663.00	5,466,628.00	851,315.00	6,317,943.00	6,317,943.00	10.9%
TOTAL OTHER STATE REVENUE			11,222,325.00	4,247,706.00	15,470,031.00	11,323,048.00	4,560,256.00	15,883,304.00	15,883,304.00	2.7%

Description	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction	0.00	33,810.00	33,810.00	0.00	33,810.00	33,810.00	0.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	4,338.00	0.00	4,338.00	4,250.00	0.00	4,250.00	-2.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	4,585.00	0.00	4,585.00	2,000.00	0.00	2,000.00	-56.4%
Leases and Rentals	62,065.00	0.00	62,065.00	0.00	0.00	0.00	-100.0%
Interest	232,853.00	0.00	232,853.00	60,000.00	0.00	60,000.00	-74.2%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	100,000.00	100,000.00	0.00	80,000.00	80,000.00	-20.0%
Transportation Services							
Interagency Services	0.00	15,000.00	15,000.00	0.00	5,000.00	5,000.00	-66.7%
Mitigation/Developer Fees	0.00	1,176,857.00	1,176,857.00	0.00	1,395,097.00	1,395,097.00	18.5%
All Other Fees and Contracts	4,345.00	0.00	4,345.00	4,500.00	0.00	4,500.00	3.6%

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

Description	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment							
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	575,208.00	20,000.00	595,208.00	172,542.00	10,000.00	182,542.00	-69.3%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	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		0.00	0.00		0.00	0.00	0.0%
From County Offices		6,190,839.00	6,190,839.00		5,807,811.00	5,807,811.00	-6.2%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	883,394.00	7,536,506.00	8,419,900.00	243,292.00	7,331,718.00	7,575,010.00	-10.0%
TOTAL, REVENUES	68,552,894.00	25,678,622.00	94,231,516.00	67,549,580.00	20,594,448.00	88,144,028.00	-6.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,090,426.00	11,994,528.00	46,084,954.00	30,658,621.00	10,225,418.00	40,884,039.00	-11.3%
Certificated Pupil Support Salaries		1200	1,711,972.00	928,681.00	2,640,653.00	1,897,603.00	387,099.00	2,284,702.00	-13.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,308,323.00	436,716.00	3,745,039.00	3,241,988.00	177,779.00	3,419,767.00	-8.7%
Other Certificated Salaries		1900	624,411.00	845,309.00	1,469,720.00	497,727.00	621,964.00	1,119,691.00	-23.8%
TOTAL, CERTIFICATED SALARIES			39,735,132.00	14,205,234.00	53,940,366.00	36,295,939.00	11,412,260.00	47,708,199.00	-11.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	235,186.00	2,821,899.00	3,057,085.00	82,903.00	2,783,727.00	2,866,630.00	-6.2%
Classified Support Salaries		2200	2,915,263.00	3,439,941.00	6,355,204.00	2,821,303.00	3,327,719.00	6,149,022.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	670,373.00	403,427.00	1,073,800.00	657,379.00	375,672.00	1,033,051.00	-3.8%
Clerical, Technical and Office Salaries		2400	4,704,831.00	566,442.00	5,271,273.00	4,540,549.00	347,566.00	4,888,105.00	-7.3%
Other Classified Salaries		2900	526,156.00	1,037,163.00	1,563,319.00	585,333.00	954,789.00	1,540,102.00	-1.5%
TOTAL, CLASSIFIED SALARIES			9,051,809.00	8,268,872.00	17,320,681.00	8,687,467.00	7,789,443.00	16,476,910.00	-4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,291,050.00	1,146,185.00	4,437,235.00	3,205,525.00	778,259.00	3,983,784.00	-10.2%
PERS		3201-3202	808,826.00	721,034.00	1,529,860.00	837,935.00	711,028.00	1,548,963.00	1.2%
OASDI/Medicare/Alternative		3301-3302	1,217,711.00	853,713.00	2,071,424.00	1,169,740.00	690,392.00	1,860,132.00	-10.2%
Health and Welfare Benefits		3401-3402	3,972,224.00	2,432,495.00	6,404,719.00	4,527,031.00	2,160,257.00	6,687,288.00	4.4%
Unemployment Insurance		3501-3502	148,230.00	72,531.00	220,761.00	342,529.00	125,738.00	468,267.00	112.1%
Workers' Compensation		3601-3602	1,042,110.00	483,665.00	1,525,775.00	1,014,156.00	371,969.00	1,386,125.00	-9.2%
OPEB, Allocated		3701-3702	1,069,991.00	43,458.00	1,113,449.00	1,290,416.00	76,545.00	1,366,961.00	22.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	116,696.00	218,949.00	335,645.00	85,289.00	153,607.00	238,896.00	-28.8%
Other Employee Benefits		3901-3902	819,513.00	471,751.00	1,291,264.00	1,301,367.00	428,216.00	1,729,583.00	33.9%
TOTAL, EMPLOYEE BENEFITS			12,486,351.00	6,443,781.00	18,930,132.00	13,773,988.00	5,496,011.00	19,269,999.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	782,176.00	346,773.00	1,128,949.00	504,762.00	177,190.00	681,952.00	-39.6%
Books and Other Reference Materials		4200	26,003.00	302,165.00	328,168.00	0.00	6,788.00	6,788.00	-97.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,260,361.00	3,739,092.00	4,999,453.00	977,302.00	1,551,927.00	2,529,229.00	-49.4%
Noncapitalized Equipment		4400	150,479.00	290,275.00	440,754.00	79,398.00	66,998.00	146,396.00	-66.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,219,019.00	4,678,305.00	6,897,324.00	1,561,462.00	1,802,903.00	3,364,365.00	-51.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,310.00	624,631.00	723,941.00	89,057.00	45,643.00	134,700.00	-81.4%
Dues and Memberships		5300	25,779.00	0.00	25,779.00	24,429.00	0.00	24,429.00	-5.2%
Insurance		5400 - 5450	525,168.00	29,834.00	555,002.00	513,090.00	31,540.00	544,630.00	-1.9%
Operations and Housekeeping Services		5500	2,421,050.00	0.00	2,421,050.00	2,314,601.00	0.00	2,314,601.00	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	819,082.00	62,268.00	881,350.00	778,040.00	36,316.00	814,356.00	-7.6%
Transfers of Direct Costs		5710	155,580.00	(155,580.00)	0.00	71,091.00	(71,091.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,763.00)	(20,905.00)	(42,668.00)	(23,146.00)	(17,568.00)	(40,704.00)	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	939,817.00	2,420,138.00	3,359,955.00	768,904.00	1,706,432.00	2,475,336.00	-26.3%
Communications		5900	166,117.00	21,566.00	187,683.00	187,038.00	20,982.00	208,020.00	10.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			5,130,140.00	2,981,952.00	8,112,092.00	4,723,104.00	1,752,264.00	6,475,368.00	-20.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	13,495.00	0.00	13,495.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	3,266.00	3,266.00	0.00	3,266.00	3,266.00	0.0%
Equipment Replacement		6500	67,324.00	28,750.00	96,074.00	67,324.00	0.00	67,324.00	-29.9%
TOTAL CAPITAL OUTLAY			80,819.00	32,016.00	112,835.00	67,324.00	3,266.00	70,590.00	-37.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	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	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	9,396.00	0.00	9,396.00	6,553.00	0.00	6,553.00	-30.3%
Debt Service - Interest		7439	64,234.00	0.00	64,234.00	27,233.00	0.00	27,233.00	-57.6%
Other Debt Service - Principal			73,630.00	0.00	73,630.00	33,786.00	0.00	33,786.00	-54.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(755,565.00)	755,565.00	0.00	(164,887.00)	164,887.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(267,821.00)	0.00	(267,821.00)	(233,615.00)	0.00	(233,615.00)	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,023,386.00)	755,565.00	(267,821.00)	(398,502.00)	164,887.00	(233,615.00)	-12.8%
TOTAL EXPENDITURES			67,753,514.00	37,365,725.00	105,119,239.00	64,744,568.00	28,421,034.00	93,165,602.00	-11.4%

Description	2009-10 Estimated Actuals		2010-11 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	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	494,393.00	0.00	494,393.00	1,211,064.00	0.00	1,211,064.00	145.0%
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	618,199.00	0.00	618,199.00	341,818.00	0.00	341,818.00	-44.7%
(a) TOTAL INTERFUND TRANSFERS IN			1,112,592.00	0.00	1,112,592.00	1,552,882.00	0.00	1,552,882.00	39.6%
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	575,660.00	0.00	575,660.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			575,660.00	0.00	575,660.00	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	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,041,160.00)	6,041,160.00	0.00	(7,357,027.00)	7,357,027.00	0.00	0.0%
Contributions from Restricted Revenues		8990	15,000.00	(15,000.00)	0.00	(469,559.00)	469,559.00	0.00	0.0%
Transfers of Restricted Balances		8997	1,125,660.00	0.00	1,125,660.00	0.00	0.00	0.00	-100.0%
(e) TOTAL CONTRIBUTIONS			(4,900,500.00)	6,026,160.00	1,125,660.00	(7,826,586.00)	7,826,586.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES			(4,363,588.00)	6,026,160.00	1,662,592.00	(6,273,704.00)	7,826,586.00	1,552,882.00	-6.6%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	56,264,475.00	2,206,607.00	58,471,082.00	55,808,233.00	2,193,184.00	58,001,417.00	-0.8%
2) Federal Revenue		8100-8299	182,700.00	11,687,803.00	11,870,503.00	175,007.00	6,509,290.00	6,684,297.00	-43.7%
3) Other State Revenue		8300-8599	11,222,325.00	4,247,706.00	15,470,031.00	11,323,048.00	4,560,256.00	15,883,304.00	2.7%
4) Other Local Revenue		8600-8799	883,394.00	7,536,506.00	8,419,900.00	243,292.00	7,331,718.00	7,575,010.00	-10.0%
5) TOTAL REVENUES			68,552,894.00	25,678,622.00	94,231,516.00	67,549,580.00	20,594,448.00	88,144,028.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		45,297,456.00	23,189,813.00	68,487,269.00	42,082,410.00	18,224,911.00	60,307,321.00	-11.9%
2) Instruction - Related Services	2000-2999		8,791,437.00	2,901,886.00	11,693,323.00	8,576,173.00	1,467,481.00	10,043,654.00	-14.1%
3) Pupil Services	3000-3999		2,551,506.00	6,145,246.00	8,696,752.00	2,721,262.00	4,960,904.00	7,682,166.00	-11.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		16,882.00	1,958,426.00	1,975,308.00	6,000.00	1,359,153.00	1,365,153.00	-30.9%
6) Enterprise	6000-6999		111.00	0.00	111.00	111.00	0.00	111.00	0.0%
7) General Administration	7000-7999		4,077,246.00	755,565.00	4,832,811.00	4,592,078.00	164,887.00	4,756,965.00	-1.6%
8) Plant Services	8000-8999		6,920,333.00	2,414,789.00	9,335,122.00	6,673,429.00	2,243,698.00	8,917,127.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	98,543.00	0.00	98,543.00	93,105.00	0.00	93,105.00	-5.5%
10) TOTAL EXPENDITURES			67,753,514.00	37,365,725.00	105,119,239.00	64,744,568.00	28,421,034.00	93,165,602.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			799,380.00	(11,687,103.00)	(10,887,723.00)	2,805,012.00	(7,826,586.00)	(5,021,574.00)	-53.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,112,592.00	0.00	1,112,592.00	1,552,882.00	0.00	1,552,882.00	39.6%
b) Transfers Out		7600-7629	575,660.00	0.00	575,660.00	0.00	0.00	0.00	-100.0%
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	(4,900,500.00)	6,026,160.00	1,125,660.00	(7,826,586.00)	7,826,586.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,363,568.00)	6,026,160.00	1,662,592.00	(6,273,704.00)	7,826,586.00	1,552,882.00	189.2%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,564,188.00)	(5,660,943.00)	(9,225,131.00)	(3,468,692.00)	0.00	(3,468,692.00)	-62.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%
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)			9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,812,096.03	5,660,942.91	15,473,038.94	6,247,908.03	(0.09)	6,247,907.94	-59.6%
2) Ending Balance, June 30 (E + F1e)			6,247,908.03	(0.09)	6,247,907.94	2,779,216.03	(0.09)	2,779,215.94	-55.5%
Components of Ending Fund Balance									
a) Reserve for		9711	66,000.00	0.00	66,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	154,480.00	0.00	154,480.00	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance									
b) Designated Amounts		9770	6,027,428.03	0.00	6,027,428.03	2,779,216.03	0.00	2,779,216.03	-53.9%
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00	(0.09)	(0.09)				
d) Unappropriated Amount		9790				0.00	(0.09)	(0.09)	

July 1 Budget (Single Adoption)
 General Fund

37 68197 0000000
 Form 01

La Mesa-Spring Valley
 San Diego County

Exhibit: Legally Restricted Balance Detail (Object 9740)

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

Forms 12 - 63 ~ Other funds Revenue & Expenditures

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,063.00	0.00	-100.0%
3) Other State Revenue		8300-8599	801,478.00	700,857.00	-12.6%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			845,541.00	705,857.00	-16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	281,883.00	305,750.00	8.5%
2) Classified Salaries		2000-2999	182,499.00	171,188.00	-6.2%
3) Employee Benefits		3000-3999	156,132.00	138,804.00	-11.1%
4) Books and Supplies		4000-4999	32,204.00	10,934.00	-66.0%
5) Services and Other Operating Expenditures		5000-5999	29,205.00	21,883.00	-25.1%
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	55,821.00	36,915.00	-33.9%
9) TOTAL, EXPENDITURES			737,744.00	685,474.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,797.00	20,383.00	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,797.00	20,383.00	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,985.31	154,782.31	229.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,985.31	154,782.31	229.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,985.31	154,782.31	229.4%
2) Ending Balance, June 30 (E + F1e)			154,782.31	175,165.31	13.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	154,782.31	175,165.31	13.2%
Center Based Reserve	0000	9780		10,000.00	
Center Based Reserve	6130	9780		165,165.31	
Center Based Reserve	0000	9780	5,000.00		
Center Based Reserve - Resource 6130	6130	9780	149,782.31		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
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	39,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			39,063.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	147,186.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	569,630.00	0.00	-100.0%
All Other State Revenue	All Other	8590	84,662.00	700,857.00	727.8%
TOTAL, OTHER STATE REVENUE			801,478.00	700,857.00	-12.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			845,541.00	705,857.00	-16.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	200,688.00	225,198.00	12.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	81,195.00	80,552.00	-0.8%
TOTAL, CERTIFICATED SALARIES			281,883.00	305,750.00	8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	147,979.00	137,669.00	-7.0%
Classified Support Salaries		2200	158.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,792.00	33,519.00	-0.8%
Other Classified Salaries		2900	570.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			182,499.00	171,188.00	-6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,196.00	25,421.00	-9.8%
PERS		3201-3202	10,613.00	7,386.00	-30.4%
OASDI/Medicare/Alternative		3301-3302	19,643.00	17,729.00	-9.7%
Health and Welfare Benefits		3401-3402	66,926.00	67,712.00	1.2%
Unemployment Insurance		3501-3502	1,662.00	3,464.00	108.4%
Workers' Compensation		3601-3602	11,801.00	10,257.00	-13.1%
OPEB, Allocated		3701-3702	9,156.00	724.00	-92.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,617.00	1,595.00	-55.9%
Other Employee Benefits		3901-3902	4,518.00	4,516.00	0.0%
TOTAL, EMPLOYEE BENEFITS			156,132.00	138,804.00	-11.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,204.00	10,934.00	-66.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,204.00	10,934.00	-66.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,419.00	3,000.00	-12.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,625.00	2,625.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,158.00	1,158.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,545.00	9,850.00	-36.6%
Professional/Consulting Services and Operating Expenditures		5800	6,308.00	5,100.00	-19.2%
Communications		5900	150.00	150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,205.00	21,883.00	-25.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	55,821.00	36,915.00	-33.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,821.00	36,915.00	-33.9%
TOTAL, EXPENDITURES			737,744.00	685,474.00	-7.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,063.00	0.00	-100.0%
3) Other State Revenue		8300-8599	801,478.00	700,857.00	-12.6%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL REVENUES			845,541.00	705,857.00	-16.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		528,115.00	498,732.00	-5.6%
2) Instruction - Related Services	2000-2999		150,290.00	149,827.00	-0.3%
3) Pupil Services	3000-3999		700.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,625.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		55,821.00	36,915.00	-33.9%
8) Plant Services	8000-8999		193.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			737,744.00	685,474.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,797.00	20,383.00	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,797.00	20,383.00	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,985.31	154,782.31	229.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,985.31	154,782.31	229.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,985.31	154,782.31	229.4%
2) Ending Balance, June 30 (E + F1e)			154,782.31	175,165.31	13.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	154,782.31	175,165.31	13.2%
Center Based Reserve	0000	9780		10,000.00	
Center Based Reserve	6130	9780		165,165.31	
Center Based Reserve	0000	9780	5,000.00		
Center Based Reserve - Resource 6130	6130	9780	149,782.31		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,572,760.00	3,463,000.00	-3.1%
3) Other State Revenue		8300-8599	267,800.00	267,800.00	0.0%
4) Other Local Revenue		8600-8799	1,462,202.00	1,411,700.00	-3.5%
5) TOTAL, REVENUES			5,302,762.00	5,142,500.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,859,346.00	1,845,258.00	-0.8%
3) Employee Benefits		3000-3999	695,973.00	758,293.00	9.0%
4) Books and Supplies		4000-4999	2,384,576.00	2,509,448.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	(55,494.00)	(43,399.00)	-21.8%
6) Capital Outlay		6000-6999	59,713.00	15,679.00	-73.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	212,000.00	196,700.00	-7.2%
9) TOTAL, EXPENDITURES			5,156,114.00	5,281,979.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,648.00	(139,479.00)	-195.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			146,648.00	(139,479.00)	-195.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,492.56	1,059,140.56	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,492.56	1,059,140.56	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,492.56	1,059,140.56	16.1%
2) Ending Balance, June 30 (E + F1e)			1,059,140.56	919,661.56	-13.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,059,140.56	919,661.56	-13.2%
Reserve for Economic Uncertainties	5310	9780		250,000.00	
Operating Reserve	5310	9780		582,821.57	
Catering & Enterprise Reserve	9010	9780		86,839.99	
Reserve For Economic Uncertainty	5310	9780	250,000.00		
Operating Reserve	5310	9780	725,132.57		
Catering & Enterprise Activity	9010	9780	84,007.99		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,463,000.00	3,463,000.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	109,760.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,572,760.00	3,463,000.00	-3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	267,800.00	267,800.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			267,800.00	267,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,407,500.00	1,407,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,200.00	4,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,502.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,462,202.00	1,411,700.00	-3.5%
TOTAL, REVENUES			5,302,762.00	5,142,500.00	-3.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,713,818.00	1,704,741.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	108,427.00	105,471.00	-2.7%
Clerical, Technical and Office Salaries		2400	37,101.00	35,046.00	-5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,859,346.00	1,845,258.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,026.00	New
PERS		3201-3202	144,228.00	160,874.00	11.5%
OASDI/Medicare/Alternative		3301-3302	145,923.00	143,130.00	-1.9%
Health and Welfare Benefits		3401-3402	210,904.00	233,520.00	10.7%
Unemployment Insurance		3501-3502	5,890.00	13,983.00	137.4%
Workers' Compensation		3601-3602	40,992.00	41,361.00	0.9%
OPEB, Allocated		3701-3702	0.00	31,110.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,199.00	34,753.00	-29.4%
Other Employee Benefits		3901-3902	98,837.00	96,536.00	-2.3%
TOTAL, EMPLOYEE BENEFITS			695,973.00	758,293.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	196,040.00	230,170.00	17.4%
Noncapitalized Equipment		4400	104,712.00	36,267.00	-65.4%
Food		4700	2,083,824.00	2,243,011.00	7.6%
TOTAL, BOOKS AND SUPPLIES			2,384,576.00	2,509,448.00	5.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	50.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,656.00	5,656.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,195.00	11,195.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(86,011.00)	(74,365.00)	-13.5%
Professional/Consulting Services and Operating Expenditures		5800	13,616.00	14,065.00	3.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(55,494.00)	(43,399.00)	-21.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	59,713.00	15,679.00	-73.7%
TOTAL, CAPITAL OUTLAY			59,713.00	15,679.00	-73.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	212,000.00	196,700.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			212,000.00	196,700.00	-7.2%
TOTAL, EXPENDITURES			5,156,114.00	5,281,979.00	2.4%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,572,760.00	3,463,000.00	-3.1%
3) Other State Revenue		8300-8599	267,800.00	267,800.00	0.0%
4) Other Local Revenue		8600-8799	1,462,202.00	1,411,700.00	-3.5%
5) TOTAL REVENUES			5,302,762.00	5,142,500.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,911,614.00	5,055,611.00	2.9%
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		32,500.00	29,668.00	-8.7%
7) General Administration	7000-7999		212,000.00	196,700.00	-7.2%
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			5,156,114.00	5,281,979.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			146,648.00	(139,479.00)	-195.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			146,648.00	(139,479.00)	-195.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,492.56	1,059,140.56	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,492.56	1,059,140.56	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,492.56	1,059,140.56	16.1%
2) Ending Balance, June 30 (E + F1e)			1,059,140.56	919,661.56	-13.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,059,140.56	919,661.56	-13.2%
Reserve for Economic Uncertainties	5310	9780		250,000.00	
Operating Reserve	5310	9780		582,821.57	
Catering & Enterprise Reserve	9010	9780		86,839.99	
Reserve For Economic Uncertainty	5310	9780	250,000.00		
Operating Reserve	5310	9780	725,132.57		
Catering & Enterprise Activity	9010	9780	84,007.99		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	0.00	-100.0%
5) TOTAL, REVENUES			30,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	765.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,520.00	0.00	-100.0%
6) Capital Outlay		6000-6999	495,959.00	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			511,244.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,244.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	575,660.00	0.00	-100.0%
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	(1,125,660.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(550,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,031,244.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,125,660.44	94,416.44	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,660.44	94,416.44	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,125,660.44	94,416.44	-91.6%
2) Ending Balance, June 30 (E + F1e)			94,416.44	94,416.44	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	94,416.44	94,416.44	0.0%
Facilities Maintenance	0000	9780		94,416.00	
Move to resource 0915 0910	6205	9780		0.44	
Deferred Maintenance Projects - Resource C	0000	9780	94,416.00		
To Be Adjusted to Resource 0915 Unaudited	6205	9780	0.44		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	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%
TOTAL, OTHER LOCAL REVENUE			30,000.00	0.00	-100.0%
TOTAL, REVENUES			30,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	765.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			765.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	14,520.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,520.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	495,959.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			495,959.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			511,244.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	575,660.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			575,660.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(1,125,660.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(1,125,660.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(550,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	0.00	-100.0%
5) TOTAL REVENUES			30,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		511,244.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			511,244.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(481,244.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	575,660.00	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	(1,125,660.00)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(550,000.00)	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,031,244.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,125,660.44	94,416.44	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,660.44	94,416.44	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,125,660.44	94,416.44	-91.6%
2) Ending Balance, June 30 (E + F1e)			94,416.44	94,416.44	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	94,416.44	94,416.44	0.0%
Facilities Maintenance	0000	9780		94,416.00	
Move to resource 0915 0910	6205	9780		0.44	
Deferred Maintenance Projects - Resource 0	0000	9780	94,416.00		
To Be Adjusted to Resource 0915 Unauditec	6205	9780	0.44		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,600.00	10,000.00	-46.2%
5) TOTAL REVENUES			18,600.00	10,000.00	-46.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,600.00	10,000.00	-46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,830.00	811,500.00	755.7%
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			(94,830.00)	(811,500.00)	755.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,230.00)	(801,500.00)	951.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,714,411.06	1,638,181.06	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,714,411.06	1,638,181.06	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,714,411.06	1,638,181.06	-4.4%
2) Ending Balance, June 30 (E + F1e)			1,638,181.06	836,681.06	-48.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,638,181.06	836,681.06	-48.9%
Interest Income	0000	9780		402,735.00	
Health & Welfare Option Out Program	0000	9780		433,946.06	
Interest Income	0000	9780	392,735.00		
Health & Welfare Option Out	0000	9780	1,245,446.06		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,600.00	10,000.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,600.00	10,000.00	-46.2%
TOTAL, REVENUES			18,600.00	10,000.00	-46.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	94,830.00	811,500.00	755.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			94,830.00	811,500.00	755.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(94,830.00)	(811,500.00)	755.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,600.00	10,000.00	-46.2%
5) TOTAL, REVENUES			18,600.00	10,000.00	-46.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,600.00	10,000.00	-46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,830.00	811,500.00	755.7%
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			(94,830.00)	(811,500.00)	755.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,230.00)	(801,500.00)	951.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,714,411.06	1,638,181.06	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,714,411.06	1,638,181.06	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,714,411.06	1,638,181.06	-4.4%
2) Ending Balance, June 30 (E + F1e)			1,638,181.06	836,681.06	-48.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,638,181.06	836,681.06	-48.9%
Interest Income	0000	9780		402,735.00	
Health & Welfare Option Out Program	0000	9780		433,946.06	
Interest Income	0000	9780	392,735.00		
Health & Welfare Option Out	0000	9780	1,245,446.06		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,792.00	45,792.00	0.0%
5) TOTAL, REVENUES			45,792.00	45,792.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,041.00	0.00	-100.0%
3) Employee Benefits		3000-3999	536.00	0.00	-100.0%
4) Books and Supplies		4000-4999	2,379.00	2,089.00	-12.2%
5) Services and Other Operating Expenditures		5000-5999	59,360.00	58,021.00	-2.3%
6) Capital Outlay		6000-6999	2,319,586.00	1,681,480.00	-27.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,386,902.00	1,741,590.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,341,110.00)	(1,695,798.00)	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,341,110.00)	(1,695,798.00)	-27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,259.03	2,370,149.03	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,259.03	2,370,149.03	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,259.03	2,370,149.03	-49.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,370,149.03	674,351.03	-71.5%
Modernization/New Projects	0000	9780		674,350.18	
Modernization/New Construction	9010	9780		0.85	
Modernization Projects - New Construction	0000	9780	2,370,148.18		
Modernization Projects	9010	9780	0.85		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,792.00	45,792.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,792.00	45,792.00	0.0%
TOTAL, REVENUES			45,792.00	45,792.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,041.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,041.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	173.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	184.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	0.00	-100.0%
Workers' Compensation		3601-3602	105.00	0.00	-100.0%
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	59.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			536.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,379.00	2,089.00	-12.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,379.00	2,089.00	-12.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	59,360.00	58,021.00	-2.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,360.00	58,021.00	-2.3%
CAPITAL OUTLAY					
Land		6100	726,090.00	85,008.00	-88.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,593,496.00	1,596,472.00	0.2%
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%
TOTAL, CAPITAL OUTLAY			2,319,586.00	1,681,480.00	-27.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,386,902.00	1,741,590.00	-27.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,792.00	45,792.00	0.0%
5) TOTAL, REVENUES			45,792.00	45,792.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,386,902.00	1,741,590.00	-27.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,386,902.00	1,741,590.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,341,110.00)	(1,695,798.00)	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,341,110.00)	(1,695,798.00)	-27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,259.03	2,370,149.03	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,259.03	2,370,149.03	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,259.03	2,370,149.03	-49.7%
2) Ending Balance, June 30 (E + F1e)			2,370,149.03	674,351.03	-71.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,370,149.03	674,351.03	-71.5%
Modernization/New Projects	0000	9780		674,350.18	
Modernization/New Construction	9010	9780		0.85	
Modernization Projects - New Construction	0000	9780	2,370,148.18		
Modernization Projects	9010	9780	0.85		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(82,153.00)	106,024.00	-229.1%
5) TOTAL, REVENUES			(82,153.00)	106,024.00	-229.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,970.00	1,080.00	-88.0%
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			8,970.00	1,080.00	-88.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,123.00)	104,944.00	-215.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,123.00)	104,944.00	-215.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	723,233.63	632,110.63	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,233.63	632,110.63	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,233.63	632,110.63	-12.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	632,110.63	737,054.63	16.6%
Capital Facilities	0000	9780		737,054.63	
Capital Facilities	0000	9780	632,110.63		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	0.00	0.0%
8629			0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,712.00	20,024.00	198.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	(88,865.00)	86,000.00	-196.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(82,153.00)	106,024.00	-229.1%
TOTAL, REVENUES			(82,153.00)	106,024.00	-229.1%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,080.00	-28.0%
Professional/Consulting Services and Operating Expenditures		5800	7,470.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,970.00	1,080.00	-88.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,970.00	1,080.00	-88.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(82,153.00)	106,024.00	-229.1%
5) TOTAL, REVENUES			(82,153.00)	106,024.00	-229.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,500.00	1,080.00	-28.0%
8) Plant Services	8000-8999		7,470.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,970.00	1,080.00	-88.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(91,123.00)	104,944.00	-215.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,123.00)	104,944.00	-215.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	723,233.63	632,110.63	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,233.63	632,110.63	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,233.63	632,110.63	-12.6%
2) Ending Balance, June 30 (E + F1e)			632,110.63	737,054.63	16.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	632,110.63	737,054.63	16.6%
Capital Facilities	0000	9780		737,054.63	
Capital Facilities	0000	9780	632,110.63		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,451.00	21,000.00	-2.1%
5) TOTAL, REVENUES			21,451.00	21,000.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,451.00	21,000.00	-2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,563.00	399,564.00	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			(399,563.00)	(399,564.00)	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(378,112.00)	(378,564.00)	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,499.53	1,612,387.53	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,499.53	1,612,387.53	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,499.53	1,612,387.53	-19.0%
2) Ending Balance, June 30 (E + F1e)			1,612,387.53	1,233,823.53	-23.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,612,387.53	1,233,823.53	-23.5%
2007-08 Early Retirement Incentive Pmts 4	0000	9780		799,125.00	
Remaining Balance	0000	9780		434,698.53	
2007-08 Early Retirement Incentive Pmts 3,	0000	9780	1,198,689.00		
Capital Projects	0000	9780	413,698.53		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,451.00	21,000.00	-2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,451.00	21,000.00	-2.1%
TOTAL, REVENUES			21,451.00	21,000.00	-2.1%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	399,563.00	399,564.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			399,563.00	399,564.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(399,563.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,451.00	21,000.00	-2.1%
5) TOTAL, REVENUES			21,451.00	21,000.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B10)			21,451.00	21,000.00	-2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,563.00	399,564.00	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			(399,563.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(378,112.00)	(378,564.00)	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,499.53	1,612,387.53	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,499.53	1,612,387.53	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,499.53	1,612,387.53	-19.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,612,387.53	1,233,823.53	-23.5%
2007-08 Early Retirement Incentive Pmts 4 &	0000	9780		799,125.00	
Remaining Balance	0000	9780		434,698.53	
2007-08 Early Retirement Incentive Pmts 3,	0000	9780	1,198,689.00		
Capital Projects	0000	9780	413,698.53		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,152,855.00	2,152,855.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,152,855.00	2,152,855.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,152,855.00	2,152,855.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,152,855.00	2,152,855.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,152,855.00		
d) Unappropriated Amount				2,152,855.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,152,855.00	2,152,855.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,152,855.00	2,152,855.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,152,855.00	2,152,855.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,152,855.00	2,152,855.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,152,855.00		
d) Unappropriated Amount				2,152,855.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,579,967.00	3,504,030.00	-2.1%
5) TOTAL, REVENUES			3,579,967.00	3,504,030.00	-2.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	171,868.00	177,885.00	3.5%
2) Classified Salaries		2000-2999	1,585,478.00	1,746,476.00	10.2%
3) Employee Benefits		3000-3999	478,057.00	562,736.00	17.7%
4) Books and Supplies		4000-4999	123,946.00	120,157.00	-3.1%
5) Services and Other Operating Expenses		5000-5999	217,721.00	200,587.00	-7.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,577,070.00	2,807,841.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,002,897.00	696,189.00	-30.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	618,199.00	341,818.00	-44.7%
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			(618,199.00)	(341,818.00)	-44.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			384,698.00	354,371.00	-7.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	625,765.45	1,010,463.45	61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,765.45	1,010,463.45	61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			625,765.45	1,010,463.45	61.5%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,010,463.45	1,364,834.45	35.1%
Operating Reserve	0000	9780		19,062.99	
Operating Reserve	9010	9780		1,345,771.46	
Operating Reserve	0000	9780	12,804.99		
Operating Reserve	9010	9780	997,658.46		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,818.00	11,300.00	15.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,492,730.00	3,492,730.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	77,419.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,579,967.00	3,504,030.00	-2.1%
TOTAL, REVENUES			3,579,967.00	3,504,030.00	-2.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	63,938.00	64,691.00	1.2%
Certificated Pupil Support Salaries		1200	0.00	759.00	New
Certificated Supervisors' and Administrators' Salaries		1300	98,906.00	103,486.00	4.6%
Other Certificated Salaries		1900	9,024.00	8,949.00	-0.8%
TOTAL, CERTIFICATED SALARIES			171,868.00	177,885.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	28,562.00	28,927.00	1.3%
Classified Support Salaries		2200	0.00	1,010.00	New
Classified Supervisors' and Administrators' Salaries		2300	10,310.00	16,937.00	64.3%
Clerical, Technical and Office Salaries		2400	241,394.00	286,848.00	18.8%
Other Classified Salaries		2900	1,305,212.00	1,412,754.00	8.2%
TOTAL, CLASSIFIED SALARIES			1,585,478.00	1,746,476.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,115.00	14,906.00	5.6%
PERS		3201-3202	108,000.00	102,036.00	-5.5%
OASDI/Medicare/Alternative		3301-3302	115,252.00	102,809.00	-10.8%
Health and Welfare Benefits		3401-3402	121,621.00	167,091.00	37.4%
Unemployment Insurance		3501-3502	4,986.00	14,211.00	185.0%
Workers' Compensation		3601-3602	34,730.00	42,053.00	21.1%
OPEB, Allocated		3701-3702	0.00	48,184.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	36,833.00	22,042.00	-40.2%
Other Employee Benefits		3901-3902	42,520.00	49,404.00	16.2%
TOTAL, EMPLOYEE BENEFITS			478,057.00	562,736.00	17.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,827.00	117,038.00	-3.1%
Noncapitalized Equipment		4400	3,119.00	3,119.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			123,946.00	120,157.00	-3.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,176.00	3,614.00	13.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,359.00	7,359.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,064.00	8,064.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,634.00	104,139.00	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	85,087.00	75,792.00	-10.9%
Communications		5900	2,401.00	1,619.00	-32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			217,721.00	200,587.00	-7.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENSES			2,577,070.00	2,807,841.00	9.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	618,199.00	341,818.00	-44.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			618,199.00	341,818.00	-44.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(618,199.00)	(341,818.00)	-44.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,579,967.00	3,504,030.00	-2.1%
5) TOTAL, REVENUES			3,579,967.00	3,504,030.00	-2.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,577,070.00	2,807,841.00	9.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,577,070.00	2,807,841.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,002,897.00	696,189.00	-30.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	618,199.00	341,818.00	-44.7%
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			(618,199.00)	(341,818.00)	-44.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			384,698.00	354,371.00	-7.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	625,765.45	1,010,463.45	61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,765.45	1,010,463.45	61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			625,765.45	1,010,463.45	61.5%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,010,463.45	1,364,834.45	35.1%
Operating Reserve	0000	9780		19,062.99	
Operating Reserve	9010	9780		1,345,771.46	
Operating Reserve	0000	9780	12,804.99		
Operating Reserve	9010	9780	997,658.46		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Form A ~ Average Daily Attendance

Form CC ~ Workers Compensation Certification

Form CEA/CEB ~ Current Exp. Formula/Min Classroom Comp

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,859.09	11,494.56	11,494.56	11,683.80
a. Kindergarten	1,338.71	1,338.71				
b. Grades One through Three	3,842.59	3,842.59				
c. Grades Four through Six	3,781.59	3,781.59				
d. Grades Seven and Eight	2,701.31	2,701.31				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.28	2.28				
g. Community Day School	14.93	14.93				
2. Special Education						
a. Special Day Class	342.13	342.13	342.13	342.13	342.13	342.13
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.48	13.48	19.36	13.48	13.48	19.36
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.84	0.84	2.00	0.84	0.84	2.00
3. TOTAL, ELEMENTARY	12,037.86	12,037.86	12,222.58	11,851.01	11,851.01	12,047.29
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	5.30	5.30	5.30	5.30	5.30	5.30
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.30	5.30	5.30	5.30	5.30	5.30
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,043.16	12,043.16	12,227.88	11,856.31	11,856.31	12,052.59
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,043.16	12,043.16	12,227.88	11,856.31	11,856.31	12,052.59
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
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:
Is a member of the SDCOE JPA consortium where our funds are pooled and held at the county treasu

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: Robyn Adams

Title: Director Fiscal Services

Telephone: 619-668-5700 ext 6430

E-mail: robyn.adams@lmsvsd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

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	53,940,366.00	301	30,705.00	303	53,909,661.00	305	86,233.00		307	53,823,428.00	309
2000 - Classified Salaries	17,320,681.00	311	943,108.00	313	16,377,573.00	315	1,928,973.00		317	14,448,600.00	319
3000 - Employee Benefits (Excluding 3800)	18,594,487.00	321	1,359,652.00	323	17,234,835.00	325	808,548.00		327	16,426,287.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,993,398.00	331	592,854.00	333	6,400,544.00	335	1,271,335.00		337	5,129,209.00	339
5000 - Services . . . & 7300 - Indirect Costs	7,844,271.00	341	223,327.00	343	7,620,944.00	345	493,930.00		347	7,127,014.00	349
TOTAL					101,543,557.00	365			TOTAL	96,954,538.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.73%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.73%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	96,954,538.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	47,708,199.00	301	13,304.00	303	47,694,895.00	305	78,385.00		307	47,616,510.00	309		
2000 - Classified Salaries	16,476,910.00	311	855,952.00	313	15,620,958.00	315	1,872,179.00		317	13,748,779.00	319		
3000 - Employee Benefits (Excluding 3800)	19,031,103.00	321	1,511,964.00	323	17,519,139.00	325	823,670.00		327	16,695,469.00	329		
4000 - Books, Supplies Equip Replace. (6500)	3,431,689.00	331	220,342.00	333	3,211,347.00	335	987,840.00		337	2,223,507.00	339		
5000 - Services . . . & 7300 - Indirect Costs	6,241,753.00	341	100,450.00	343	6,141,303.00	345	611,010.00		347	5,530,293.00	349		
TOTAL					90,187,642.00	365	TOTAL					85,814,558.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.88%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.88%
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).	85,814,558.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Form MYP ~ General Fund Multi-Year Projections

Form RL ~ Revenue Limit Summary

Form 01CS ~ School District Criteria & Standards Review

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Adopted Budget 2010-11**

DESCRIPTION	OBJECT CODE	FY 2010-11			FY 2011-12			FY 2012-13		
		Current (Base Year)		Combined	First Projected Year		Combined	Second Projected Year		Combined
		Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
A	Beginning Balance as of July 1	\$6,247,908	(\$0)	\$6,247,908	\$2,779,216	(\$0)	\$2,779,216	\$2,890,857	\$0	\$2,890,857
B	Revenues									
1	Revenue Limit Sources	55,808,233	2,193,184	58,001,417	54,937,555	2,193,081	57,130,636	56,266,559	2,237,068	58,503,627
2	Federal Revenues	175,007	6,509,290	6,684,297	175,007	5,669,290	5,844,297	175,007	5,669,290	5,844,297
3	Other State Revenues	11,323,048	4,560,256	15,883,304	10,739,990	4,357,692	15,097,682	9,348,926	4,455,376	13,804,302
4	Other Local Revenues	243,292	7,331,718	7,575,010	243,400	7,331,718	7,575,118	243,524	7,471,105	7,714,630
5	Total Revenues	67,549,580	20,594,448	88,144,028	66,095,952	19,551,781	85,647,733	66,034,017	19,832,840	85,866,856
	Beginning Balance & Revenue (A+B5)	\$73,797,488	\$20,594,448	\$94,391,936	\$68,875,168	\$19,551,781	\$88,426,949	\$68,924,873	\$19,832,840	\$88,757,713
C	Expenditures									
1	Certificated Salaries	36,295,939	11,412,260	47,708,199	39,150,270	10,932,640	50,082,910	39,923,023	11,138,480	51,061,503
2	Classified Salaries	8,687,467	7,789,443	16,476,910	9,110,133	8,159,820	17,269,953	9,280,277	8,303,349	17,583,626
3	Employee Benefits	13,773,988	5,465,011	19,268,999	15,506,820	5,880,409	21,387,229	16,417,331	6,187,680	22,605,010
4	Books & Supplies	1,561,462	1,802,903	3,364,365	1,400,170	1,750,110	3,150,279	1,294,174	1,797,363	3,091,536
5	Services, Other Operating Exp	4,723,104	1,752,264	6,475,368	4,835,308	1,796,446	6,631,754	4,964,567	1,847,343	6,811,910
6	Capital Outlay	67,324	3,266	70,590	68,940	3,344	72,284	70,801	3,435	74,236
7	Other Outgo - exclude Direct Sup	0	0	0	0	0	0	0	0	0
8	Debt Service	33,786	0	33,786	33,786	0	33,786	33,786	0	33,786
9	Direct Support/Indirect Costs	(398,502)	164,887	(233,615)	(408,066)	168,844	(239,222)	(419,084)	173,403	(245,681)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	(12,000,000)	0	(12,000,000)	(14,300,000)	0	(14,300,000)
12	Total Expenditures:	\$64,744,568	\$28,421,034	\$93,165,602	\$57,697,360	\$28,691,614	\$86,388,974	\$57,264,874	\$29,451,053	\$86,715,927
D	Interfund Xfers/Other Sources									
1	Transfers In	1,552,882	0	1,552,882	852,882	0	852,882	852,882	0	852,882
2	Transfers Out	0	0	0	0	0	0	0	0	0
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(7,826,586)	7,826,586	0	(9,139,833)	9,139,833	0	(9,618,213)	9,618,213	0
E	Net Increase (Decrease) In Fund Balance	(\$3,468,692)	\$0	(\$3,468,692)	\$111,641	\$0	\$111,641	\$3,811	\$0	\$3,811
F	Ending Balance	\$2,779,216	(\$0)	\$2,779,216	\$2,890,857	\$0	\$2,890,857	\$2,894,668	\$0	\$2,894,668
1	Revolving Cash:	0	0	0	0	0	0	0	0	0
2	Other Reserves	0	0	0	0	0	0	0	0	0
3	General Reserves (EC 42124)	0	0	0	0	0	0	0	0	0
4	Designated for Economic Uncertail	2,779,216	0	2,779,216	2,591,669	0	2,591,669	2,601,478	0	2,601,478
5	Other Designations	0	0	0	0	0	0	0	0	0
6	Undesignated Amount	0	(0)	(0)	298,187	0	299,188	293,190	0	293,190
G	Components of Ending Fund Balance Total	\$2,779,216	(\$0)	\$2,779,216	\$2,890,857	\$0	\$2,890,857	\$2,894,668	\$0	\$2,894,668
	Reserve Percentage Level for this district:	3.00%		3% Calculated Reserve, or \$50,000 (greater of the two)						
	FY 2010-11 ADA Input Sheet (District):	12,043.16		Total Reserves	\$2,779,216	\$2,794,968	Difference*			
				FY 2010-11 Bud	\$2,591,669	\$2,591,669	\$0			
				FY 2011-12 Proj	\$2,601,478	\$2,601,478	\$0			
				FY 2012-13 Proj						
	FY 2011-12 Unappropriated Amount is:	Positive								
	FY 2012-13 Unappropriated Amount is:	Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	55,808,233.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,090.50	0.00%	6,090.50	2.41%	6,237.50
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		12,052.59	-1.55%	11,865.74	0.00%	11,865.74
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		73,406,299.40	-1.55%	72,268,289.47	2.41%	74,012,553.25
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		73,406,299.40	-1.55%	72,268,289.47	2.41%	74,012,553.25
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		59,932,573.15	-1.55%	59,003,444.94	2.41%	60,427,549.10
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)		(1,821,420.00)	-0.01%	(1,821,317.00)	2.42%	(1,865,304.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(2,302,921.00)	-2.53%	(2,244,573.00)	2.28%	(2,295,686.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		55,808,232.15	-1.56%	54,937,554.94	2.42%	56,266,559.10
2. Federal Revenues	8100-8299	175,007.00	0.00%	175,007.00	0.00%	175,007.00
3. Other State Revenues	8300-8599	11,323,048.00	-5.15%	10,739,990.00	-12.95%	9,348,926.00
4. Other Local Revenues	8600-8799	243,292.00	0.04%	243,400.00	0.05%	243,524.00
5. Other Financing Sources	8900-8999	(6,273,704.00)	32.09%	(8,286,951.00)	5.77%	(8,765,331.00)
6. Total (Sum lines A1k thru A5)		61,275,875.15	-5.66%	57,809,000.94	-0.93%	57,268,685.10
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				36,295,939.00		39,150,270.00
b. Step & Column Adjustment				725,918.78		772,753.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,128,412.22		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,295,939.00	7.86%	39,150,270.00	1.97%	39,923,023.00
2. Classified Salaries						
a. Base Salaries				8,687,467.00		9,110,133.00
b. Step & Column Adjustment				173,749.34		170,144.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				248,916.66		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,687,467.00	4.87%	9,110,133.00	1.87%	9,280,277.00
3. Employee Benefits	3000-3999	13,773,988.00	12.58%	15,506,820.00	5.87%	16,417,331.00
4. Books and Supplies	4000-4999	1,561,462.00	-10.33%	1,400,170.00	-7.57%	1,294,174.00
5. Services and Other Operating Expenditures	5000-5999	4,723,104.00	2.38%	4,835,308.00	2.67%	4,964,567.00
6. Capital Outlay	6000-6999	67,324.00	2.40%	68,940.00	2.70%	70,801.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,786.00	0.00%	33,786.00	0.00%	33,786.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(398,502.00)	2.40%	(408,066.00)	2.70%	(419,084.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(12,000,000.00)		(14,300,000.00)
11. Total (Sum lines B1 thru B10)		64,744,568.00	-10.88%	57,697,361.00	-0.75%	57,264,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,468,692.85)		111,639.94		3,810.10
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,247,908.03		2,779,215.18		2,890,855.12
2. Ending Fund Balance (Sum lines C and D1)		2,779,215.18		2,890,855.12		2,894,665.22
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	2,779,216.03		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		2,890,855.12		2,894,665.22
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,779,216.03		2,890,855.12		2,894,665.22

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,779,216.03		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		2,890,855.12		2,894,665.22
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		2,779,216.03		2,890,855.12		2,894,665.22

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumptions: Revenues were adjusted to match multi-year revenue limit projection model. No COLA projected for 1112. The salary settlement for 1011 included a reduction across the board of 4.5%, class size increase, use of 1 time reserves for the 1011 year only. 1112 Revenues and expenditures were adjusted for 1 time funds, per the salary settlement 3% was restored to all applicable salary and benefit accounts, class size revenue was adjusted for program changes. The District Budget Study Committee and the Board will be reviewing additional reductions for 2011-12 and 2012-13.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,193,184.00	0.00%	2,193,081.00	2.01%	2,237,068.00
2. Federal Revenues	8100-8299	6,509,290.00	-12.90%	5,669,290.00	0.00%	5,669,290.00
3. Other State Revenues	8300-8599	4,560,256.00	-4.44%	4,357,692.00	2.24%	4,455,376.00
4. Other Local Revenues	8600-8799	7,331,718.00	0.00%	7,331,718.00	1.90%	7,471,105.00
5. Other Financing Sources	8900-8999	7,826,586.00	16.78%	9,139,833.00	5.23%	9,618,213.00
6. Total (Sum lines A1 thru A5)		28,421,034.00	0.95%	28,691,614.00	2.65%	29,451,052.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				11,412,260.00		10,932,640.00
b. Step & Column Adjustment				228,245.20		205,840.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(707,865.20)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,412,260.00	-4.20%	10,932,640.00	1.88%	11,138,480.00
2. Classified Salaries						
a. Base Salaries				7,789,443.00		8,159,820.00
b. Step & Column Adjustment				155,788.86		143,529.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				214,588.14		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,789,443.00	4.75%	8,159,820.00	1.76%	8,303,349.00
3. Employee Benefits	3000-3999	5,496,011.00	6.99%	5,880,409.00	5.23%	6,187,680.00
4. Books and Supplies	4000-4999	1,802,903.00	-2.93%	1,750,110.00	2.70%	1,797,363.00
5. Services and Other Operating Expenditures	5000-5999	1,752,264.00	2.52%	1,796,446.00	2.83%	1,847,343.00
6. Capital Outlay	6000-6999	3,266.00	2.39%	3,344.00	2.72%	3,435.00
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	164,887.00	2.40%	168,845.00	2.70%	173,402.00
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)		28,421,034.00	0.95%	28,691,614.00	2.65%	29,451,052.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(0.09)		(0.09)		(0.09)
2. Ending Fund Balance (Sum lines C and D1)		(0.09)		(0.09)		(0.09)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	(0.09)		(0.09)		(0.09)
e. Total Components of Ending Fund Balance		(0.09)		(0.09)		(0.09)
(Line D3e must agree with line D2)						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions: Revenues were adjusted to match multi-year revenue limit projection model. No COLA projected for 1112. The salary settlement for 1011 included a reduction across the board of 4.5%, class size increase, use of 1 time reserves for the 1011 year only. 1112 Revenues and expenditures were adjusted for 1 time funds, per the salary settlement 3% was restored to all applicable salary and benefit accounts, class size revenue was adjusted for program changes. The District Budget Study Committee and the Board will be reviewing additional reductions for 2011-12 and 2012-13.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	58,001,417.00	-1.50%	57,130,635.94	2.40%	58,503,627.10
2. Federal Revenues	8100-8299	6,684,297.00	-12.57%	5,844,297.00	0.00%	5,844,297.00
3. Other State Revenues	8300-8599	15,883,304.00	-4.95%	15,097,682.00	-8.57%	13,804,302.00
4. Other Local Revenues	8600-8799	7,575,010.00	0.00%	7,575,118.00	1.84%	7,714,629.00
5. Other Financing Sources	8900-8999	1,552,882.00	-45.08%	852,882.00	0.00%	852,882.00
6. Total (Sum lines A1 thru A5)		89,696,909.15	-3.56%	86,500,614.94	0.25%	86,719,737.10
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				47,708,199.00		50,082,910.00
b. Step & Column Adjustment				954,163.98		978,593.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,420,547.02		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,708,199.00	4.98%	50,082,910.00	1.95%	51,061,503.00
2. Classified Salaries						
a. Base Salaries				16,476,910.00		17,269,953.00
b. Step & Column Adjustment				329,538.20		313,673.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				463,504.80		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,476,910.00	4.81%	17,269,953.00	1.82%	17,583,626.00
3. Employee Benefits	3000-3999	19,269,999.00	10.99%	21,387,229.00	5.69%	22,605,011.00
4. Books and Supplies	4000-4999	3,364,365.00	-6.36%	3,150,280.00	-1.86%	3,091,537.00
5. Services and Other Operating Expenditures	5000-5999	6,475,368.00	2.42%	6,631,754.00	2.72%	6,811,910.00
6. Capital Outlay	6000-6999	70,590.00	2.40%	72,284.00	2.70%	74,236.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,786.00	0.00%	33,786.00	0.00%	33,786.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(233,615.00)	2.40%	(239,221.00)	2.70%	(245,682.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(12,000,000.00)		(14,300,000.00)
11. Total (Sum lines B1 thru B10)		93,165,602.00	-7.27%	86,388,975.00	0.38%	86,715,927.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,468,692.85)		111,639.94		3,810.10
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,247,907.94		2,779,215.09		2,890,855.03
2. Ending Fund Balance (Sum lines C and D1)		2,779,215.09		2,890,855.03		2,894,665.13
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	2,779,216.03		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	(0.09)		2,890,855.03		2,894,665.13
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		2,779,215.94		2,890,855.03		2,894,665.13

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,779,216.03		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		2,890,855.12		2,894,665.22
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(3.06)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,779,212.97		2,890,855.12		2,894,665.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.98%		3.35%		3.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
i. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		11,851.01		11,856.31		11,856.31
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		93,165,602.00		86,388,975.00		86,715,927.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		93,165,602.00		86,388,975.00		86,715,927.00
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)		2,794,968.06		2,591,669.25		2,601,477.81
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)		2,794,968.06		2,591,669.25		2,601,477.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,857.05	6,107.05
2. Inflation Increase	0041	250.00	(24.00)
3. All Other Adjustments	0042, 0525		7.45
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,107.05	6,090.50
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,107.05	6,090.50
b. Revenue Limit ADA	0033	12,227.88	12,052.59
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	74,676,274.55	73,406,299.40
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	101,359.00	
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	74,777,633.55	73,406,299.40
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	61,052,198.91	59,932,573.15
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	217,955.00	548,523.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	425,353.00	297,286.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(207,398.00)	251,237.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,844,800.91	60,183,810.15

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	21,532,100.00	21,070,707.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,532,100.00	21,070,707.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	39,312,700.91	39,113,103.15
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	25,368.00	25,301.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(3,155,268.00)	(2,826,143.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(3,180,636.00)	(2,851,444.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	36,132,064.91	36,261,659.15
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	36,132,064.91	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	458,443.00	457,304.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	12,798.76	12,806.51	N/A	Met
Second Prior Year (2008-09)	12,469.81	12,472.85	N/A	Met
First Prior Year (2009-10)	12,205.84	12,227.88	N/A	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	12,052.59			

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2007-08)		13,057	13,071	N/A	Met
Second Prior Year (2008-09)		12,782	12,760	0.2%	Met
First Prior Year (2009-10)		12,505	12,543	N/A	Met
Budget Year (2010-11)		12,343			

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 (2007-08)	12,470	13,071	95.4%
Second Prior Year (2008-09)	12,220	12,760	95.8%
First Prior Year (2009-10)	12,038	12,543	96.0%
	Historical Average Ratio:		95.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	11,851	12,343	96.0%	Met
1st Subsequent Year (2011-12)	11,856	12,343	96.1%	Met
2nd Subsequent Year (2012-13)	11,856	12,343	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,107.05	6,090.50	6,090.50	6,237.50
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	4,986.10	4,972.59	4,972.59	5,092.61
d. Prior Year Funded BRL per ADA		4,986.10	4,972.59	4,972.59
e. Difference (Step 1c minus Step 1d)		(13.51)	0.00	120.02
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.27%	0.00%	2.41%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	12,227.88	12,052.59	11,865.74	11,865.74
b. Prior Year Revenue Limit (Funded) ADA		12,227.88	12,052.59	11,865.74
c. Difference (Step 2a minus Step 2b)		(175.29)	(186.85)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.43%	-1.55%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-1.70%	-1.55%	2.41%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.70% to -.70%	-2.55% to -.55%	1.41% to 3.41%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	21,532,100.00	21,070,707.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	57,664,165.00	57,332,367.00	56,423,744.00	57,819,213.00
District's Projected Change in Revenue Limit:		-0.58%	-1.58%	2.47%
Revenue Limit Standard:		-2.70% to -.70%	-2.55% to -.55%	1.41% to 3.41%
Status:		Not 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 NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Revenue limit is projected using declining enrollment prior year P2 as well as all of the assumptions in the SSC dashboard. The San Diego County Office of Education Revenue Limit Projection model is used. The calculation was reviewed and verified by SDCOE staff and matches the model they ran for us.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	68,735,707.86	74,904,207.49	91.8%
Second Prior Year (2008-09)	71,471,481.87	78,677,716.97	90.8%
First Prior Year (2009-10)	61,273,292.00	67,753,514.00	90.4%
	Historical Average Ratio:		91.0%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	58,757,394.00	64,744,568.00	90.8%	Met
1st Subsequent Year (2011-12)	63,767,223.00	57,697,361.00	110.5%	Not Met
2nd Subsequent Year (2012-13)	65,620,631.00	57,264,875.00	114.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The salary settlement for 1011 is 1 year only. 3% was added back to all salaries and benefits for 1112 and 1213. The District will have to make significant budget reductions in salary and benefits in the 1112 and 1213 budget years to bring the budget in balance.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.70%	-1.55%	2.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.70% to 8.30%	-11.55% to 8.45%	-7.59% to 12.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.70% to 3.30%	-6.55% to 3.45%	-2.59% to 7.41%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	11,870,503.00		
Budget Year (2010-11)	6,684,297.00	-43.69%	Yes
1st Subsequent Year (2011-12)	5,844,297.00	-12.57%	Yes
2nd Subsequent Year (2012-13)	5,844,297.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenue for 0910 and 1011 include ARRA funds. The funding is not included in 1112 or 1213.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	15,470,031.00		
Budget Year (2010-11)	15,883,304.00	2.67%	No
1st Subsequent Year (2011-12)	15,097,682.00	-4.95%	No
2nd Subsequent Year (2012-13)	13,804,302.00	-8.57%	Yes

Explanation:
(required if Yes)

Other State Revenue projections have changed in 1213 and are a result of the assumed reduction in Class Size Reduction program changes and revenue based on Districts current contract language and stipulated class size. Class Size will be a consideration for future negotiations and changes staffing levels.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	8,419,900.00		
Budget Year (2010-11)	7,575,010.00	-10.03%	Yes
1st Subsequent Year (2011-12)	7,575,118.00	0.00%	No
2nd Subsequent Year (2012-13)	7,714,629.00	1.84%	No

Explanation:
(required if Yes)

Local revenue for current year includes carryover balances and current year activity, 1011, 1112, and 1213 do not.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	6,897,324.00		
Budget Year (2010-11)	3,364,365.00	-51.22%	Yes
1st Subsequent Year (2011-12)	3,150,280.00	-6.36%	No
2nd Subsequent Year (2012-13)	3,091,537.00	-1.86%	No

Explanation:
(required if Yes)

Books and supplies for current year include carryover balances and current year activity, 1011, 1112, and 1213 do not.

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

First Prior Year (2009-10)	8,112,092.00		
Budget Year (2010-11)	6,475,368.00	-20.18%	Yes
1st Subsequent Year (2011-12)	6,631,754.00	2.42%	No
2nd Subsequent Year (2012-13)	6,811,910.00	2.72%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures for current year include carryover balances and current year activity, 1011, 1112, and 1213 do not.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2009-10)	35,760,434.00		
Budget Year (2010-11)	30,142,611.00	-15.71%	Not Met
1st Subsequent Year (2011-12)	28,517,097.00	-5.39%	Met
2nd Subsequent Year (2012-13)	27,363,228.00	-4.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2009-10)	15,009,416.00		
Budget Year (2010-11)	9,839,733.00	-34.44%	Not Met
1st Subsequent Year (2011-12)	9,782,034.00	-0.59%	Met
2nd Subsequent Year (2012-13)	9,903,447.00	1.24%	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)

Federal Revenue for 0910 and 1011 include ARRA funds. The funding is not included in 1112 or 1213.

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

Other State Revenue projections have changed in 1213 and are a result of the assumed reduction in Class Size Reduction program changes and revenue based on Districts current contract language and stipulated class size. Class Size will be a consideration for future negotiations and changes staffing levels.

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

Local revenue for current year includes carryover balances and current year activity, 1011, 1112, and 1213 do not.

- 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)

Books and supplies for current year include carryover balances and current year activity, 1011, 1112, and 1213 do not.

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

Services and Other Operating Expenditures for current year include carryover balances and current year activity, 1011, 1112, and 1213 do not.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	93,165,602.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	93,165,602.00	931,656.02	2,243,700.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,586,928.94	5,452,670.97	6,027,428.03
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,100,722.43	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each resources 2000-9999) (effective beginning 2008-09)		(0.40)	(1.36)
d. Available Reserves (Lines 1a through 1c)	6,687,651.37	5,452,670.57	6,027,426.67
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	111,961,535.94	109,053,419.34	105,694,899.00
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)	111,961,535.94	109,053,419.34	105,694,899.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	6.0%	5.0%	5.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.7%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	(3,681,067.53)	74,945,196.49	4.9%	Not Met
Second Prior Year (2008-09)	(2,384,537.65)	78,677,716.97	3.0%	Not Met
First Prior Year (2009-10)	(3,564,188.00)	68,329,174.00	5.2%	Not Met
Budget Year (2010-11) (Information only)	(3,468,692.00)	64,744,568.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficits have occurred as a result of declining enrollment and state budget cuts. The salary reduction was budgeted for 1011 only. Salary and benefit expenditure accounts had to be adjusted to reinstate the 3% in the out years. The District will need to make significant budget and staffing reductions in out years to maintain a minimum reserve. Salary and benefits will be negotiated again as well as class size. The District budget study committee will begin working immediately to discuss future budget reduction recommendations.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	15,312,728.01	15,877,701.21	N/A	Met
Second Prior Year (2008-09)	10,517,613.21	12,196,633.68	N/A	Met
First Prior Year (2009-10)	6,186,771.68	9,812,096.03	N/A	Met
Budget Year (2010-11) (Information only)	6,247,908.03			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,851	11,856	11,856
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	93,165,602.00	86,388,975.00	86,715,927.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	93,165,602.00	86,388,975.00	86,715,927.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,794,968.06	2,591,669.25	2,601,477.81
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)	2,794,968.06	2,591,669.25	2,601,477.81

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	2,779,216.03	0.00	0.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	2,890,855.12	2,894,665.22
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(3.06)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00	0.00	0.00
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	2,779,212.97	2,890,855.12	2,894,665.22
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	2.98%	3.35%	3.34%
District's Reserve Standard (Section 10B, Line 7):	2,794,968.06	2,691,669.25	2,601,477.81
Status:	Not Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

District will use funds available in other reserve funds, capital outlay, or special reserve to backfill shortfall or increase the transfer of flexible funds in the deferred maintenance fund

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:

Salary and benefits are funded using 0910 carryover funds. These expenditures have been adjusted in the out years. The district will make significant reductions to these expenditures for the 1112 and 1213 years.

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

1b. If Yes, identify the expenditures:

Textbook adoption materials to be paid in 0910, 1011, and 1112

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(6,041,160.00)			
Budget Year (2010-11)	(7,357,027.00)	1,315,867.00	21.8%	Not Met
1st Subsequent Year (2011-12)	(9,139,833.00)	1,782,806.00	24.2%	Not Met
2nd Subsequent Year (2012-13)	(9,618,213.00)	478,380.00	5.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	2,238,252.00			
Budget Year (2010-11)	1,552,881.00	(685,371.00)	-30.6%	Not Met
1st Subsequent Year (2011-12)	852,882.00	(699,999.00)	-45.1%	Not Met
2nd Subsequent Year (2012-13)	852,882.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	(575,660.00)			
Budget Year (2010-11)	0.00	575,660.00	-100.0%	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met) The use of Special Ed ARRA funds and one time funds has caused the variation in the contributions. The district budget study will meet to plan future budget reductions. Future negotiations will be necessary to address budget shortfalls.

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) Transfers have changed due to the flexibility provision as well as the use of 1 time transfers made in the current and budget year

- 1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out are a result of the accounting entry necessary to take advantage of the Deferred Maintenance flexibility

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund 01-8000	General Fund 01-7400	128,942
Certificates of Participation				
General Obligation Bonds	19	Bond Fund 51	Bond Fund 51	40,234,708
Supp Early Retirement Program	3	Capital Outlay 40-9700	General Fund 03-3900/Capital Outlay 40	1,137,159
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	769,113

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Supp Early Retirement Pgm#2	5	General Fund 01	General Fund 01	2,530,031
Textbook Adoption - Houghton Mifflin	2	General Fund 01	General Fund 01	891,110

Type of Commitment (continued)	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	73,630	33,786	33,786	33,786
Certificates of Participation				
General Obligation Bonds	1,205,000	1,360,000	1,520,000	1,700,000
Supp Early Retirement Program	399,563	399,563	399,563	399,563
State School Building Loans				
Compensated Absences	769,113	500,000	500,000	500,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Supp Early Retirement Pgm#2	0	533,837	533,837	533,837
Textbook Adoption - Houghton Mifflin	621,445	445,555	445,555	0
Total Annual Payments:	3,068,751	3,272,741	3,432,741	3,167,186
Has total annual payment increased over prior year (2009-10)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

For the GO Bonds the funds provided by local taxpayers will pay the required debt service. The general fund will pay new long term obligations.

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)

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

b. Do benefits continue past age 65?

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:

Retiree benefits are only paid for the employee and at a standard plan level. If the retiree has dependents or wants a premier plan they are required to pay the difference out of pocket.

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	19,541,387.00
b. OPEB unfunded actuarial accrued liability (UAAL)	19,541,387.00
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, 2009

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	2,591,900.00	2,591,900.00	2,591,900.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,446,979.00	1,591,676.90	1,750,844.59
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,446,979.00	1,591,676.90	1,750,844.59
d. Number of retirees receiving OPEB benefits	212	222	232

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:

Funds are pooled with the San Diego County Fringe Benefits Consortium and reserves (actuarial) are maintained at the appropriate levels within the pooled funds.

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. Required contribution (funding) for self-insurance programs	1,386,125.00	1,457,889.00	1,485,915.00
b. Amount contributed (funded) for self-insurance programs	1,386,125.00	1,457,889.00	1,485,915.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	685.0	609.9	609.9	609.9

Certificated (Non-management) Salary and Benefit Negotiations

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

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:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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:

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step & column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	438.5	438.5	438.5	438.5

Classified (Non-management) Salary and Benefit Negotiations

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

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:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	36.0	36.0	36.0	36.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%		

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Amount included for any tentative salary schedule increases			

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

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

Due to state deferrals and cuts the district is projecting negative cash balances in November and March through June 2011. The District will interfund borrow to the extent possible. Additionally the district will adopt and file resolutions to secure loans from the San Diego County Treasurer.

End of School District Budget Criteria and Standards Review
