

ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 4750 Date Avenue La Mesa
Date: June 14, 2011

Place: 4750 Date Avenue Board Room
Date: June 21, 2011
Time: 07:00 PM

Adoption Date: June 21, 2011

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

Contact person for additional information on the budget reports:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director of Fiscal Services

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

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

2010-11 ~ Estimated Actuals & 2011-12 Adopted Budget &

Multi-Year (2011-12 to 2013-14) Assumptions

La Mesa-Spring Valley School District

2010-11 ESTIMATED ACTUALS & 2011-12 ADOPTED BUDGET AND MULTI-YEAR ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory cost-of-living adjustment (COLA) of -.39% is projected for 2010-11 with a deficit of 17.963%. A statutory COLA of 2.24% is projected for 2011-12 with a deficit of 19.754%. These projections are per the 2011-12 Governor's May Revision. For 2011-12 categorical program funding remains the same as the 2010-11 funding level.
- Property tax estimates for 2010-11 are provided by the San Diego County Assessor's Office, using the most recent (April 2011) County Assessor information. Property taxes for 2011-12 use estimates provided by the San Diego County Office of Education and are nearly 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 2011-12 uses the 2010-11 actual Period 2 ADA of 12,050.30.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 1.8% for 2010-11, 3.1% for 2011-12, and 2.7% for 2012-13.
- Lottery revenue for 2010-11 and 2011-12 has been adjusted to approximately \$130 per student (\$113 in unrestricted funds and \$17 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 .70% for 2010-11, .50% for 2011-12 and 2012-13.

La Mesa-Spring Valley School District

2010-11 ESTIMATED ACTUALS & 2011-12 ADOPTED BUDGET AND MULTI-YEAR ASSUMPTIONS

REVENUE ASSUMPTIONS

FEDERAL REVENUES

- Projections for 2010-11 are based on the most current funding information available and include prior year deferred revenue and unused funds. Projections for 2011-12 are based upon information provided by program contacts at the U.S. Department of Education and various other sources. There are no prior year (2010-11) carryover funds estimated.

STATE REVENUES

- Projections for 2010-11 also use the most current funding information available and include prior year deferred revenue and unused funds. Adjustments have been made according to information provided in Part II of the Consolidated Application that was completed in January 2011 as well as updates recently received.
- Projections for 2011-12 assume no COLA, and 2012-13 assumes 3.20% COLA as per the Governor's May Revision and School Services of California Dartboard. Class Size Reduction funds have been adjusted for penalties due to changes in class size.

LOCAL AND OTHER REVENUES

- Projections for 2011-12 use 2010-11 estimated actual data. The Special Education projection was reduced by approximately \$1.3M for the loss of the Special Disabilities funds as well as a increase in County Mental Health expenditures of approximately \$50,000.
- Local revenue for 2010-11 is budgeted to actual received in the current fiscal year. As always, there is no funding anticipated for 2011-12 minigrant 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 2011-12 are reduced for the one-time transfer of the \$700,000 from the Opt-Out Fund. In addition in 2010-11 there is a one-time transfer of \$280,000 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 2010-11 the Special Education encroachment is estimated at \$2,703,467. The Home-to-School Transportation encroachment is estimated at \$316,153, the Special Education Transportation encroachment is estimated at \$1,379,580, and the Restricted Maintenance contribution is \$2,216,950. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2010-11 the District will again 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 \$479,446 in the unrestricted General Fund. The District will also take advantage of these options in the 2011-12 budget year and through the end of 2012-13 when the flexibility options expire.

La Mesa-Spring Valley School District
2010-11 ESTIMATED ACTUALS & 2011-12 ADOPTED BUDGET AND
MULTI-YEAR ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2011-12 use actual data from 2010-11, step-and-column movement and program changes. Projections also include reductions and changes in certificated and classified staffing as well as salary reductions of 4.5% and 5.0%. Projections assume the majority of ARRA funds will be fully expended by the end of 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 2011-12.
- Health and welfare benefit projections for 2011-12 use actual increase data provided to the District for 70% (Dec-June) of the year. This expenditure projection for 2011-12 is estimated to remain flat as a result of the Districtwide staffing reductions.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures currently parallel those in 2010-11, 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.
- 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 \$464,691.
- Adjustments were made to the textbook expenditure budget to reflect the final payment for the textbook adoptions in 2009-10 as well as additional purchases that are anticipated for 2011-12.

2010-11 ~ 3rd Interim & 2010-11 Estimated Actual Compare

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011		2010-11 ESTIMATED ACTUALS JUNE 21, 2011		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted	Combined Variance
REVENUE LIMIT SOURCES							
Revenue Limit State Aid	\$ 39,738,514	\$ -	\$ 40,004,578	\$ -	\$ 266,064	\$ -	\$ -
Homeowners Exemption	\$ 219,587	\$ -	\$ 219,692	\$ -	\$ 105	\$ -	\$ -
Secured Roll Taxes	\$ 20,592,110	\$ -	\$ 20,191,410	\$ -	\$ (400,700)	\$ -	\$ -
Unsecured Roll Taxes	\$ 773,768	\$ -	\$ 774,151	\$ -	\$ 383	\$ -	\$ -
Prior Years' Taxes	\$ (5,326)	\$ -	\$ 4,519	\$ -	\$ 9,845	\$ -	\$ -
Supplemental Tax	\$ 236,832	\$ -	\$ 438,213	\$ -	\$ 201,381	\$ -	\$ -
Education Revenue Augmentation Fund (ERAF)	\$ (2,238,712)	\$ -	\$ (2,288,828)	\$ -	\$ (50,116)	\$ -	\$ -
Supp Ed Revenue Augmentation Fund	\$ 1,097,737	\$ -	\$ 1,097,737	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ 71	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (86,549)	\$ 86,549	\$ (98,460)	\$ 98,460	\$ (11,911)	\$ 11,911	\$ -
Special Ed - Transfer	\$ (1,683,160)	\$ 1,683,160	\$ (1,670,642)	\$ 1,670,642	\$ 12,518	\$ (12,518)	\$ -
PERS Reduction	\$ 288,923	\$ -	\$ 264,166	\$ -	\$ (24,757)	\$ -	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 371,764	\$ -	\$ 358,301	\$ -	\$ (13,463)	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ 4,215	\$ -	\$ 4,215	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 58,933,795	\$ 2,745,688	\$ 58,936,607	\$ 2,737,678	\$ 2,812	\$ (14,070)	\$ (11,258)
FEDERAL REVENUE							
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -	\$ -
Tijuana Slough	\$ 7	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 125,000	\$ -	\$ 148,035	\$ -	\$ 23,035	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. Dev.	\$ -	\$ 2,151,364	\$ -	\$ 2,151,364	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 464,160	\$ -	\$ 464,160	\$ -	\$ -	\$ -
Sp. Ed-Prschl Part B Non RIS	\$ -	\$ 159,933	\$ -	\$ 159,933	\$ -	\$ -	\$ -
Sp. Ed-Prschl - ARRA	\$ -	\$ 110,961	\$ -	\$ 110,961	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 268,006	\$ -	\$ 268,006	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ 247,029	\$ -	\$ 247,029	\$ -	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,017	\$ -	\$ 2,522	\$ -	\$ 1,505	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,029	\$ -	\$ 25,029	\$ -	\$ -	\$ -
Title I - Basic	\$ -	\$ 2,098,303	\$ -	\$ 2,098,303	\$ -	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 430,235	\$ -	\$ 430,235	\$ -	\$ -	\$ -
Title I - ARRA	\$ -	\$ 340,349	\$ -	\$ 340,349	\$ -	\$ -	\$ -
SFSF Final 10% - ARRA	\$ -	\$ 554,958	\$ -	\$ 554,958	\$ -	\$ -	\$ -
Education Jobs Funds	\$ -	\$ 2,247,919	\$ -	\$ 2,247,919	\$ -	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 644,701	\$ -	\$ 644,701	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 572,164	\$ -	\$ 572,164	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 1,839	\$ -	\$ 1,839	\$ -	\$ -	\$ -
Title II Part D - Enhancing Ed Tech	\$ -	\$ 16,122	\$ -	\$ 16,122	\$ -	\$ -	\$ -
Title II Part D - ARRA	\$ -	\$ 41,681	\$ -	\$ 41,681	\$ -	\$ -	\$ -
Title V Part A Innovative Strategies	\$ -	\$ 9,026	\$ -	\$ 9,026	\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ 9,585	\$ -	\$ 9,585	\$ -	\$ -	\$ -
Title III Language English Proficient - Based LEP stu	\$ -	\$ 302,234	\$ -	\$ 302,234	\$ -	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 130,237	\$ -	\$ 130,237	\$ -	\$ -	\$ -
Homeless Children Education	\$ -	\$ 28,068	\$ -	\$ 28,068	\$ -	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 323,203	\$ -	\$ 323,203	\$ -	\$ -	\$ -
Total Federal Revenue	\$ 176,313	\$ 11,176,123	\$ 199,348	\$ 11,779,628	\$ 23,035	\$ 1,505	\$ 24,540

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011		2010-11 ESTIMATED ACTUALS JUNE 21, 2011		Variance					
	Unrestricted	Restricted	Unrestricted	Restricted		Increase/Decrease	Restricted	Combined	Combined	Yariance
OTHER STATE REVENUE										
Supplemental Hry Programs	\$ 434,893	\$ -	\$ 434,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant	\$ -	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed - 0910 SDA (Spec. Disabilities)	\$ -	\$ 725,698	\$ -	\$ 725,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,242,963	\$ -	\$ 1,242,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 516,018	\$ -	\$ 516,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HTS Transportation	\$ -	\$ 827,594	\$ -	\$ 827,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SE Transportation	\$ -	\$ 105,664	\$ -	\$ 105,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction (incl penalties for class size @	\$ 3,883,446	\$ -	\$ 3,883,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mandated Cost Reimbursement (no funding in 09-10	\$ 467,029	\$ -	\$ 467,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,356,420	\$ 177,190	\$ 1,356,420	\$ 177,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery - Prior Year Adjustment	\$ 17,543	\$ 11,936	\$ 17,543	\$ 11,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp Ed Mandate Settlement (9m of 10 equal pmts; \$4.53/yr	\$ 63,429	\$ -	\$ 63,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CELD/Oral Hlth Testing	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Star Testing	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Day School	\$ 22,917	\$ -	\$ 22,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 479,446	\$ -	\$ 479,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,240	\$ -	\$ 264,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 3,356	\$ -	\$ 3,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,077	\$ -	\$ 78,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,708	\$ -	\$ 30,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,286	\$ -	\$ 175,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,864	\$ -	\$ 188,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,653	\$ -	\$ 721,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,866	\$ -	\$ 57,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,149	\$ -	\$ 62,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,685	\$ -	\$ 26,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration - PY	\$ 21,232	\$ -	\$ 21,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,433	\$ -	\$ 3,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,709	\$ -	\$ 120,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 599,005	\$ -	\$ 599,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Trans/50% T	\$ 939,499	\$ -	\$ 939,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,198,218	\$ -	\$ 1,198,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,069	\$ -	\$ 29,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 301,802	\$ -	\$ 301,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB602	\$ -	\$ 61,934	\$ -	\$ 61,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 19,328	\$ -	\$ 19,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Low Incidence Entitlement (formerly Resr 3	\$ -	\$ 3,063	\$ -	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr 3340)	\$ -	\$ 3,691	\$ -	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 11,376,445	\$ 4,807,367	\$ 16,183,812	\$ 4,807,120	\$ 11,376,445	\$ 4,807,120	\$ 16,183,565	\$ 16,183,565	\$ (247)	\$ (247)

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011		2010-11 ESTIMATED ACTUALS JUNE 21, 2011		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted	Combined Variance
OTHER LOCAL REVENUES							
Sale of Equipment (county auction)	\$ 4,250	\$ -	\$ 4,250	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 5,168	\$ -	\$ 5,168	\$ -	\$ 479	\$ -	\$ 479
Leases and Rentals (INCL SVE CC)	\$ 92,188	\$ -	\$ 92,188	\$ -	\$ 5,000	\$ -	\$ 5,000
Interest - General Fund	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Interest - TRANS	\$ 50,794	\$ -	\$ 50,794	\$ -	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees, etc.)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ 339,262	\$ -	\$ 406,224	\$ -	\$ 66,962	\$ -	\$ 66,962
Mini-Grants (revenue recognized when recd)	\$ 10,356	\$ -	\$ 10,356	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized recd)	\$ 3,316	\$ -	\$ 3,959	\$ -	\$ 643	\$ -	\$ 643
SDCOE Reimb P. JAMESON	\$ 147,542	\$ -	\$ 147,542	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -	\$ -
Transportation Fees From Individuals (bus tickets)	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Transportation HTS / LEA billing	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Spec Ed Interagency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SELPA	\$ -	\$ 6,421,682	\$ -	\$ 39,947	\$ -	\$ 39,947	\$ 39,947
Spec Ed Apport - PY Adj	\$ -	\$ 10,597	\$ -	\$ 6,385,947	\$ -	\$ (35,735)	\$ (35,735)
After School Learning - ASES	\$ -	\$ 1,395,097	\$ -	\$ 1,395,097	\$ -	\$ -	\$ -
CPPW - Wellness Grant	\$ -	\$ 342,759	\$ -	\$ 342,759	\$ -	\$ -	\$ -
SDYS PE Grant	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Total Other Local Revenue	\$ 757,376	\$ 8,388,945	\$ 9,146,321	\$ 8,393,157	\$ 73,084	\$ 4,212	\$ 77,296
Total Revenue	\$ 71,243,929	\$ 26,520,123	\$ 97,764,052	\$ 26,311,523	\$ 98,931	\$ (8,600)	\$ 90,331

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011				2010-11 ESTIMATED ACTUALS JUNE 21, 2011				Variance				
	Unrestricted		Restricted		Unrestricted		Restricted		Combined		Unrestricted	Restricted	Combined
									Increase/(Decrease)				
EXPENDITURES													
1000 - CERTIFICATED SALARIES													
Certificated Teacher Salaries	\$ 29,726,382	\$ 10,436,988	\$ 10,449,389	\$ 10,449,389	\$ 29,726,382	\$ 10,449,389	\$ 10,449,389	\$ 10,449,389	\$ -	\$ -	\$ 12,401	\$ -	\$ (12,401)
Certificated Pupil Support Salaries	\$ 1,690,301	\$ 2,249,979	\$ 2,208,891	\$ 2,208,891	\$ 1,690,301	\$ 2,249,979	\$ 2,208,891	\$ 2,208,891	\$ -	\$ -	\$ (41,088)	\$ -	\$ (41,088)
Certificated Suprv. and Admin. Salaries	\$ 3,207,096	\$ 181,431	\$ 181,556	\$ 181,556	\$ 3,207,096	\$ 181,431	\$ 181,556	\$ 181,556	\$ -	\$ -	\$ 125	\$ -	\$ (125)
Other Certificated Salaries	\$ 472,716	\$ 583,245	\$ 581,228	\$ 581,228	\$ 472,716	\$ 583,245	\$ 581,228	\$ 581,228	\$ -	\$ -	\$ (2,017)	\$ -	\$ (2,017)
Total Certificated Salaries	\$ 35,096,495	\$ 13,451,643	\$ 48,548,138	\$ 48,517,559	\$ 35,096,495	\$ 13,421,064	\$ 48,517,559	\$ 48,517,559	\$ -	\$ -	\$ (30,579)	\$ -	\$ (30,579)
2000 - CLASSIFIED SALARIES													
Instructional Aides Salaries	\$ 123,059	\$ 2,698,464	\$ 2,513,656	\$ 2,513,656	\$ 123,059	\$ 2,698,464	\$ 2,513,656	\$ 2,513,656	\$ -	\$ -	\$ (184,808)	\$ -	\$ (184,808)
Classified Support Salaries	\$ 2,810,990	\$ 3,197,365	\$ 3,188,901	\$ 3,188,901	\$ 2,810,990	\$ 3,197,365	\$ 3,188,901	\$ 3,188,901	\$ -	\$ -	\$ (8,464)	\$ -	\$ (8,464)
Classified Suprv and Admin Salary	\$ 659,872	\$ 377,276	\$ 356,645	\$ 356,645	\$ 659,872	\$ 377,276	\$ 356,645	\$ 356,645	\$ (1,450)	\$ (1,450)	\$ (20,631)	\$ -	\$ (20,631)
Clerical and Office Salaries	\$ 4,462,677	\$ 415,429	\$ 403,874	\$ 403,874	\$ 4,424,123	\$ 415,429	\$ 403,874	\$ 403,874	\$ (38,554)	\$ (38,554)	\$ (11,555)	\$ -	\$ (11,555)
Other Classified Salaries	\$ 698,587	\$ 973,169	\$ 930,949	\$ 930,949	\$ 705,115	\$ 973,169	\$ 930,949	\$ 930,949	\$ 6,528	\$ 6,528	\$ (42,220)	\$ -	\$ (42,220)
Total Classified Salaries	\$ 8,753,785	\$ 7,661,703	\$ 16,416,888	\$ 16,115,734	\$ 8,721,709	\$ 7,394,025	\$ 16,115,734	\$ 16,115,734	\$ (33,476)	\$ (33,476)	\$ (267,678)	\$ -	\$ (301,154)
3000 - EMPLOYEE BENEFITS													
State Teacher Retirement	\$ 2,946,825	\$ 1,117,725	\$ 1,125,124	\$ 1,125,124	\$ 2,946,825	\$ 1,117,725	\$ 1,125,124	\$ 1,125,124	\$ 130	\$ 130	\$ 7,399	\$ -	\$ (7,399)
Public Employees Retirement	\$ 822,783	\$ 763,012	\$ 756,218	\$ 756,218	\$ 815,694	\$ 763,012	\$ 756,218	\$ 756,218	\$ (7,089)	\$ (7,089)	\$ (6,794)	\$ -	\$ (6,794)
OASDI/Medicare/Alternative	\$ 1,127,487	\$ 796,039	\$ 795,097	\$ 795,097	\$ 1,125,486	\$ 796,039	\$ 795,097	\$ 795,097	\$ (2,001)	\$ (2,001)	\$ (942)	\$ -	\$ (942)
Health & Welfare Benefits	\$ 4,044,579	\$ 2,556,279	\$ 2,525,208	\$ 2,525,208	\$ 4,046,273	\$ 2,556,279	\$ 2,525,208	\$ 2,525,208	\$ 1,694	\$ 1,694	\$ (31,071)	\$ -	\$ (31,071)
State Unemployment Insurance	\$ 319,352	\$ 160,012	\$ 160,515	\$ 160,515	\$ 319,792	\$ 160,012	\$ 160,515	\$ 160,515	\$ 30	\$ 30	\$ 503	\$ -	\$ (503)
Workers Compensation	\$ 872,917	\$ 442,351	\$ 443,988	\$ 443,988	\$ 875,735	\$ 442,351	\$ 443,988	\$ 443,988	\$ 2,818	\$ 2,818	\$ 1,637	\$ -	\$ (1,637)
Retiree Benefits	\$ 1,290,416	\$ 35,076	\$ 35,076	\$ 35,076	\$ 1,290,416	\$ 35,076	\$ 35,076	\$ 35,076	\$ -	\$ -	\$ -	\$ -	\$ -
Public Emp. Retirement Reduction	\$ 76,666	\$ 143,834	\$ 140,144	\$ 140,144	\$ 55,056	\$ 143,834	\$ 140,144	\$ 140,144	\$ (21,610)	\$ (21,610)	\$ (3,690)	\$ -	\$ (3,690)
Other Benefits	\$ 1,304,564	\$ 461,637	\$ 457,552	\$ 457,552	\$ 1,308,716	\$ 461,637	\$ 457,552	\$ 457,552	\$ 4,152	\$ 4,152	\$ (4,085)	\$ -	\$ (4,085)
Total Employee Benefits	\$ 12,805,999	\$ 6,475,965	\$ 19,281,964	\$ 19,223,045	\$ 12,784,123	\$ 6,438,922	\$ 19,223,045	\$ 19,223,045	\$ (21,876)	\$ (21,876)	\$ (37,043)	\$ -	\$ (58,919)
4000 - BOOKS AND SUPPLIES													
Textbooks	\$ 648,042	\$ 204,690	\$ 204,690	\$ 204,690	\$ 687,782	\$ 204,690	\$ 204,690	\$ 204,690	\$ 39,740	\$ 39,740	\$ -	\$ -	\$ (39,740)
Books Other than Textbooks	\$ 10,488	\$ 111,050	\$ 156,289	\$ 156,289	\$ 16,983	\$ 156,289	\$ 156,289	\$ 156,289	\$ 6,495	\$ 6,495	\$ 45,239	\$ -	\$ (45,239)
Materials and Supplies	\$ 1,248,445	\$ 3,132,317	\$ 2,856,515	\$ 2,856,515	\$ 1,267,776	\$ 3,132,317	\$ 2,856,515	\$ 2,856,515	\$ 19,331	\$ 19,331	\$ (275,802)	\$ -	\$ (275,802)
Non-Capitalized Equipment	\$ 157,753	\$ 233,467	\$ 595,777	\$ 595,777	\$ 190,910	\$ 233,467	\$ 595,777	\$ 595,777	\$ 33,157	\$ 33,157	\$ 362,310	\$ -	\$ (362,310)
Total Books and Supplies	\$ 2,064,728	\$ 3,681,524	\$ 5,746,252	\$ 5,976,722	\$ 2,163,451	\$ 3,813,271	\$ 5,976,722	\$ 5,976,722	\$ 98,723	\$ 98,723	\$ 131,747	\$ -	\$ (31,747)
5000 - SERVICES, OTHER EXPENSES													
Travel and Conferences	\$ 145,451	\$ 116,637	\$ 114,243	\$ 114,243	\$ 137,544	\$ 116,637	\$ 114,243	\$ 114,243	\$ (7,907)	\$ (7,907)	\$ (2,394)	\$ -	\$ (2,394)
Dues and Memberships	\$ 24,559	\$ -	\$ -	\$ -	\$ 24,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Insurance - Property and Liability	\$ 514,140	\$ 32,525	\$ 32,525	\$ 32,525	\$ 514,140	\$ 32,525	\$ 32,525	\$ 32,525	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 2,356,796	\$ -	\$ -	\$ -	\$ 2,356,297	\$ -	\$ -	\$ -	\$ (499)	\$ (499)	\$ -	\$ -	\$ (499)
Rentals, Leases and Repairs	\$ 764,856	\$ 37,555	\$ 29,970	\$ 29,970	\$ 759,639	\$ 37,555	\$ 29,970	\$ 29,970	\$ (5,217)	\$ (5,217)	\$ (7,585)	\$ -	\$ (7,585)
Transfer of Costs - Interfund	\$ (452,308)	\$ (123,719)	\$ (123,467)	\$ (123,467)	\$ (455,407)	\$ (123,719)	\$ (123,467)	\$ (123,467)	\$ (3,099)	\$ (3,099)	\$ 252	\$ -	\$ (252)
Other Operating Expenses - Contracts	\$ 1,018,514	\$ 2,885,798	\$ 2,849,063	\$ 2,849,063	\$ 1,091,663	\$ 2,885,798	\$ 2,849,063	\$ 2,849,063	\$ 73,149	\$ 73,149	\$ (36,735)	\$ -	\$ (36,735)
Communications	\$ 213,700	\$ 16,164	\$ 14,483	\$ 14,483	\$ 186,563	\$ 16,164	\$ 14,483	\$ 14,483	\$ (27,137)	\$ (27,137)	\$ (1,681)	\$ -	\$ (1,681)
Total Services, Other Expenses	\$ 4,585,708	\$ 2,964,960	\$ 7,550,668	\$ 7,531,815	\$ 4,614,998	\$ 2,916,817	\$ 7,531,815	\$ 7,531,815	\$ 29,290	\$ 29,290	\$ (48,143)	\$ -	\$ (18,853)

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011		2010-11 ESTIMATED ACTUALS JUNE 21, 2011		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	Combined	Combined	Combined	Combined	Increase/(Decrease)	Combined Variance
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ 1,606	\$ 99,731	\$ 1,606	\$ 100,442	\$ -	\$ 711
Building & Improvements	\$ -	\$ 3,723	\$ -	\$ 3,723	\$ -	\$ -
Equipment - New	\$ 12,011	\$ 679	\$ 12,011	\$ 197,923	\$ -	\$ 197,244
Equipment - Replacement	\$ 102,324	\$ 27,216	\$ 102,324	\$ 25,020	\$ -	\$ (2,196)
Total Capital Outlay	\$ 115,941	\$ 131,349	\$ 247,290	\$ 327,108	\$ -	\$ 195,759
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (449,620)	\$ 449,620	\$ (449,620)	\$ 449,620	\$ -	\$ -
Debt Service Pmts - NEW RICOH EQUIP	\$ 33,786	\$ -	\$ 33,786	\$ -	\$ -	\$ -
Transfers of Indirect - Interfund - CN & CDC	\$ (279,517)	\$ -	\$ (279,517)	\$ -	\$ -	\$ -
Total Other Outgo & Support	\$ (695,351)	\$ 449,620	\$ (245,731)	\$ 449,620	\$ -	\$ -
Total Expenditures	\$ 62,728,705	\$ 34,816,764	\$ 97,545,469	\$ 34,760,827	\$ 72,667	\$ (55,937)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 8,515,224	\$ (8,296,641)	\$ 218,583	\$ (8,249,304)	\$ 26,270	\$ 47,337
Other Financing Sources and Uses						
8000 - TRANSFERS IN						
Interfund xfr 40 - Cent & Class Edy Retire Inctv	\$ 399,564	\$ -	\$ 399,564	\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 111,500	\$ -	\$ 76,680	\$ -	\$ (34,820)	\$ -
Interfund xfr 17-opt-out 1x 1% slry reduction	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Interfund xfr 14-Def Maint. Funds to Gent	\$ 280,000	\$ -	\$ 281,369	\$ -	\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ 537	\$ -	\$ 537	\$ -	\$ -	\$ -
Total Transfers In	\$ 1,491,601	\$ -	\$ 1,491,601	\$ -	\$ (34,820)	\$ (34,820)
7000 - TRANSFERS OUT						
Other Transfers Out	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Total Transfers Out	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
8900 - CONTRIBUTIONS						
Class Size Reduction Encroachment	\$ (1,920,068)	\$ -	\$ (1,920,068)	\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ 1,920,068	\$ -	\$ 1,920,068	\$ -	\$ -	\$ -
Lottery Contribution	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Lottery Contribution	\$ (1,500,000)	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ -
Special Education Encroachment	\$ (2,743,414)	\$ 2,743,414	\$ (2,703,467)	\$ 2,703,467	\$ 39,947	\$ (39,947)
Home To School Transp. Encroachment	\$ (323,543)	\$ 323,543	\$ -	\$ 316,153	\$ 7,390	\$ (7,390)
Special Ed Transp Encroachment	\$ (1,379,580)	\$ 1,379,580	\$ (1,379,580)	\$ 1,379,580	\$ -	\$ -
Restricted Maintenance Contribution	\$ (2,216,950)	\$ 2,216,950	\$ (2,216,950)	\$ 2,216,950	\$ -	\$ -
Supplemental Grant Transfer to Transportation	\$ (469,559)	\$ -	\$ (469,559)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,559	\$ -	\$ 469,559	\$ -	\$ -
Total Contributions	\$ (7,133,046)	\$ 7,133,046	\$ (7,085,709)	\$ 7,085,709	\$ 47,337	\$ (47,337)
Total Other Financing Sources and Uses	\$ (5,641,445)	\$ 7,133,046	\$ 1,491,601	\$ 7,085,709	\$ 15,517	\$ (47,337)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,873,779	\$ (1,163,595)	\$ 1,710,184	\$ (1,163,595)	\$ 41,787	\$ (1)

2010-11 3RD INTERIM TO ESTIMATED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 3RD INTERIM 15, 2011			2010-11 ESTIMATED ACTUALS JUNE 21, 2011			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	
BEGINNING FUND BALANCE	\$ 7,396,562	\$ 1,163,595	\$ 8,560,157	\$ 7,396,562	\$ 1,163,595	\$ 8,560,157	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,873,779	\$ (1,163,595)	\$ 1,710,184	\$ 2,910,935	\$ (1,163,595)	\$ 1,747,340	\$ 37,156	\$ -	\$ 37,156
ENDING FUND BALANCE	\$ 10,270,341	\$ -	\$ 10,270,341	\$ 10,307,497	\$ -	\$ 10,307,497	\$ 37,156	\$ -	\$ 37,156
COMPONENTS OF ENDING FUND BALANCE									
Reserved Amounts	\$ 66,000	\$ -	\$ 66,000	\$ 66,000	\$ -	\$ 66,000	\$ -	\$ -	\$ -
Revolving Cash	\$ 116,051	\$ -	\$ 116,051	\$ 116,051	\$ -	\$ 116,051	\$ -	\$ -	\$ -
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Amounts	\$ 2,926,364	\$ -	\$ 2,926,364	\$ 2,926,956	\$ -	\$ 2,926,956	\$ 592	\$ -	\$ 592
Economic Uncertainties	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ (700,000)	\$ -	\$ (700,000)
1 time Opt Out Transfer	\$ 550,767	\$ -	\$ 550,767	\$ 488,863	\$ -	\$ 488,863	\$ (61,904)	\$ -	\$ (61,904)
6th Grade Transition	\$ 782,455	\$ -	\$ 782,455	\$ 782,455	\$ -	\$ 782,455	\$ -	\$ -	\$ -
Vacation Balance @ June 30, 2010	\$ 4,206,148	\$ -	\$ 4,206,148	\$ 3,918,539	\$ -	\$ 3,918,539	\$ (287,609)	\$ -	\$ (287,609)
Rev Limit Short \$330/ADA	\$ -	\$ -	\$ -	\$ 2,008,633	\$ -	\$ 2,008,633	\$ 1,086,077	\$ -	\$ 1,086,077
Board Reserve - Additional %	\$ 922,556	\$ -	\$ 922,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 10,270,341	\$ -	\$ 10,270,341	\$ 10,307,497	\$ -	\$ 10,307,497	\$ 37,156	\$ -	\$ 37,156

2010-11 ~ Estimated Actuals to 2011-12 Adopted Budget Compare

**2010-11 ESTIMATED ACTUAL DETAIL TO 2011-12 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS, JUNE 21, 2011		2011-12 ADOPTED JUNE 21, 2011		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 40,004,578	\$ -	\$ 39,668,973	\$ -	\$ (335,605)	\$ -
Homeowners Exemption	\$ 219,692	\$ -	\$ 222,104	\$ -	\$ 2,412	\$ -
Secured Roll Taxes	\$ 20,191,410	\$ -	\$ 21,522,853	\$ -	\$ 1,331,443	\$ -
Unsecured Roll Taxes	\$ 774,151	\$ -	\$ 774,151	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ 4,519	\$ -	\$ -	\$ -	\$ (4,519)	\$ -
Supplemental Tax	\$ 438,213	\$ -	\$ 423,298	\$ -	\$ (14,915)	\$ -
Education Revenue Augmentation Fund (ERAF)	\$ (2,288,828)	\$ -	\$ (2,313,954)	\$ -	\$ (25,126)	\$ -
Supp Ed Revenue Augmentation Fund	\$ 1,097,737	\$ -	\$ -	\$ -	\$ (1,097,737)	\$ -
Community Redevelopment	\$ 71	\$ -	\$ 71	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (98,460)	\$ 98,460	\$ (98,479)	\$ 98,479	\$ (19)	\$ 19
Special Ed - Transfer	\$ (1,670,642)	\$ 1,670,642	\$ (1,670,981)	\$ 1,670,981	\$ (339)	\$ 339
PERS Reduction	\$ 264,166	\$ -	\$ 210,708	\$ -	\$ (53,458)	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 358,301	\$ -	\$ 364,478	\$ -	\$ 6,177
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ 4,215	\$ -	\$ -	\$ -	\$ (4,215)
Total Revenue Limit Sources	\$ 58,936,607	\$ 2,137,618	\$ 58,738,744	\$ 2,133,938	\$ (197,863)	\$ 2,320
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ 7	\$ -	\$ -	\$ -	\$ (7)	\$ -
Miscellaneous Federal - MediCal Billing	\$ 148,035	\$ -	\$ 150,000	\$ -	\$ 1,965	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. Dev.	\$ -	\$ 2,151,364	\$ -	\$ 2,151,364	\$ -	\$ (464,160)
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 464,160	\$ -	\$ -	\$ (464,160)	\$ (600)
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 159,933	\$ -	\$ 159,333	\$ -	\$ (110,961)
Sp. Ed- Prschl - ARRA	\$ -	\$ 110,961	\$ -	\$ 268,006	\$ -	\$ -
Sp. Ed- Prschl Local Part B RIS	\$ -	\$ 268,006	\$ -	\$ -	\$ (268,006)	\$ (247,029)
Sp. Ed. Prschl Local - ARRA	\$ -	\$ 247,029	\$ -	\$ -	\$ (247,029)	\$ -
Sp. Ed. Prschool Staff Dev	\$ -	\$ 2,522	\$ -	\$ 803	\$ -	\$ (1,719)
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,029	\$ -	\$ 25,029	\$ -	\$ -
Title I - Basic	\$ -	\$ 2,098,303	\$ -	\$ 2,006,123	\$ (92,180)	\$ -
Title I - Carryover Prior Year	\$ -	\$ 430,235	\$ -	\$ -	\$ (430,235)	\$ -
Title I - ARRA	\$ -	\$ 340,349	\$ -	\$ -	\$ (340,349)	\$ -
SFSF Final 10% - ARRA	\$ -	\$ 554,958	\$ -	\$ -	\$ (554,958)	\$ -
Education Jobs Funds	\$ -	\$ 2,247,919	\$ -	\$ -	\$ (2,247,919)	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 644,701	\$ -	\$ 528,655	\$ -	\$ (116,046)
Title II Part A - Carryover Prior Year	\$ -	\$ 572,164	\$ -	\$ -	\$ (572,164)	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 1,839	\$ -	\$ -	\$ (1,839)	\$ -
Title II Part D - Enhancing Ed Tech	\$ -	\$ 16,122	\$ -	\$ -	\$ (16,122)	\$ -
Title II Part D - ARRA	\$ -	\$ 41,681	\$ -	\$ -	\$ (41,681)	\$ -
Title V Part A Innovative Strategies	\$ -	\$ 9,026	\$ -	\$ -	\$ (9,026)	\$ -
Title III Immigrant Ed.	\$ -	\$ 9,585	\$ -	\$ -	\$ (9,585)	\$ -
Title III Language English Proficient - Based LEP stu	\$ -	\$ 302,234	\$ -	\$ 287,122	\$ -	\$ (15,112)
Title III - Carryover Prior Year	\$ -	\$ 130,237	\$ -	\$ -	\$ (130,237)	\$ -
Homeless Children Education	\$ -	\$ 28,068	\$ -	\$ 28,068	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 323,203	\$ -	\$ 276,284	\$ -	\$ (46,919)
Total Federal Revenue	\$ 199,348	\$ 11,179,628	\$ 201,306	\$ 5,730,787	\$ 1,958	\$ (5,446,861)
Total	\$ 60,872,682	\$ 67,068,225	\$ 60,872,682	\$ 69,200,025	\$ (1,327,343)	\$ (195,543)

**2010-11 ESTIMATED ACTUAL DETAIL TO 2011-12 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS, JUNE 21, 2011				2011-12 ADOPTED, JUNE 21, 2011				Variances		
	Restricted		Combined		Restricted		Combined		Unrestricted	Restricted	Combined Variance
	Unrestricted		Unrestricted		Unrestricted		Unrestricted				
OTHER STATE REVENUE											
Special Education Infant	\$ -	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ -	\$ -
Special Ed - 0910 SDA (Spec. Disabilities)	\$ -	\$ 725,698	\$ -	\$ 725,698	\$ -	\$ 725,698	\$ -	\$ 725,698	\$ -	\$ (725,698)	\$ -
Economic Impact Aid	\$ -	\$ 1,242,963	\$ -	\$ 1,242,963	\$ -	\$ 1,242,963	\$ -	\$ 1,242,963	\$ -	\$ -	\$ -
HTS Transportation	\$ -	\$ 516,018	\$ -	\$ 516,018	\$ -	\$ 516,018	\$ -	\$ 516,018	\$ -	\$ -	\$ -
SE Transportation	\$ -	\$ 827,594	\$ -	\$ 827,594	\$ -	\$ 827,594	\$ -	\$ 827,594	\$ -	\$ -	\$ -
Class Size Reduction (incl penalties for class size @ 20)	\$ 3,883,446	\$ -	\$ 2,578,218	\$ 1,305,228	\$ 2,578,218	\$ -	\$ 1,305,228	\$ -	\$ (1,305,228)	\$ -	\$ -
Mandated Cost Reimbursement (no funding in 09-10)	\$ 467,029	\$ -	\$ -	\$ 467,029	\$ -	\$ -	\$ 467,029	\$ -	\$ (467,029)	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,356,420	\$ 177,190	\$ 1,317,752	\$ 1,533,610	\$ 1,317,752	\$ 207,754	\$ 1,525,506	\$ 30,564	\$ (38,668)	\$ 30,564	\$ -
Lottery - Prior Year Adjustment	\$ 17,543	\$ 11,936	\$ -	\$ 29,479	\$ -	\$ -	\$ 29,479	\$ -	\$ (17,543)	\$ (11,936)	\$ -
Sp Ed Mandate Settlement (9th of 10 equal pmts; \$4.53/96)	\$ 63,429	\$ -	\$ -	\$ 63,429	\$ -	\$ -	\$ 63,429	\$ -	\$ (63,429)	\$ -	\$ -
CELD/Oral Hlth Testing	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Supplemental Hlth Programs	\$ 434,893	\$ -	\$ 434,893	\$ 434,893	\$ -	\$ -	\$ 434,893	\$ 104	\$ -	\$ -	\$ -
Star Testing	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Community Day School	\$ 22,917	\$ -	\$ 22,917	\$ 22,917	\$ -	\$ -	\$ 22,917	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 479,446	\$ -	\$ 479,446	\$ 479,446	\$ -	\$ -	\$ 479,446	\$ -	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,240	\$ -	\$ 264,240	\$ 264,240	\$ -	\$ -	\$ 264,240	\$ -	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 3,356	\$ -	\$ 3,356	\$ 3,356	\$ -	\$ -	\$ 3,356	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,077	\$ -	\$ 78,077	\$ 78,077	\$ -	\$ -	\$ 78,077	\$ -	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,708	\$ -	\$ 30,708	\$ 30,708	\$ -	\$ -	\$ 30,708	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,286	\$ -	\$ 175,210	\$ 175,210	\$ -	\$ -	\$ 175,210	\$ (76)	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,864	\$ -	\$ 188,864	\$ 188,864	\$ -	\$ -	\$ 188,864	\$ -	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ 93,273	\$ -	\$ -	\$ 93,273	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,653	\$ -	\$ 721,343	\$ 721,343	\$ -	\$ -	\$ 721,343	\$ (310)	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,866	\$ -	\$ 57,866	\$ 57,866	\$ -	\$ -	\$ 57,866	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,149	\$ -	\$ 62,149	\$ 62,149	\$ -	\$ -	\$ 62,149	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,685	\$ -	\$ 26,685	\$ 26,685	\$ -	\$ -	\$ 26,685	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration - PY	\$ 21,232	\$ -	\$ -	\$ 21,232	\$ -	\$ -	\$ -	\$ (21,232)	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,433	\$ -	\$ 3,433	\$ 3,433	\$ -	\$ -	\$ 3,433	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,709	\$ -	\$ 120,709	\$ 120,709	\$ -	\$ -	\$ 120,709	\$ -	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 599,005	\$ -	\$ 599,005	\$ 599,005	\$ -	\$ -	\$ 599,005	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Trans/50% T)	\$ 939,499	\$ -	\$ 939,499	\$ 939,499	\$ -	\$ -	\$ 939,499	\$ -	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,198,218	\$ -	\$ 1,198,218	\$ 1,198,218	\$ -	\$ -	\$ 1,198,218	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,069	\$ -	\$ 29,069	\$ 29,069	\$ -	\$ -	\$ 29,069	\$ -	\$ -	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 301,802	\$ -	\$ 301,802	\$ -	\$ 141,760	\$ 141,760	\$ -	\$ (160,042)	\$ -	\$ -
Special Education Mental Health - Non AB602	\$ -	\$ 61,687	\$ -	\$ 61,687	\$ -	\$ 61,747	\$ 61,747	\$ -	\$ -	\$ 60	\$ -
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ 20,486	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 19,328	\$ -	\$ 19,328	\$ -	\$ 19,328	\$ 19,328	\$ -	\$ -	\$ -	\$ -
Spec Ed Low Incidence Entitlement (formerly Resr 3)	\$ -	\$ 3,063	\$ -	\$ 3,063	\$ -	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr 3340)	\$ -	\$ 3,691	\$ -	\$ 3,691	\$ -	\$ 3,691	\$ 3,691	\$ -	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 11,376,445	\$ 4,807,120	\$ 16,183,565	\$ 16,183,565	\$ 9,462,920	\$ 3,940,068	\$ 13,402,988	\$ (1,913,525)	\$ (867,052)	\$ (2,780,577)	\$ -

2010-11 ESTIMATED ACTUAL DETAIL TO 2011-12 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS: JUNE 21, 2011		2011-12 ADOPTED JUNE 21, 2011		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
OTHER LOCAL REVENUES						
Sale of Equipment (county auction)	\$ 4,250	\$ -	\$ -	\$ -	\$ (4,250)	\$ -
Miscellaneous Fees	\$ 5,647	\$ -	\$ 1,600	\$ -	\$ (4,047)	\$ -
Leases and Rentals (INCL SVE CC)	\$ 97,188	\$ -	\$ 87,939	\$ -	\$ (9,249)	\$ -
Interest - General Fund	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Interest - TRANS	\$ 50,794	\$ -	\$ 50,000	\$ -	\$ (794)	\$ -
Other Fees & Contracts	\$ 4,500	\$ -	\$ 4,000	\$ -	\$ (500)	\$ -
Other Local (2% COBRA admin, misc fees, etc.)	\$ 50,000	\$ -	\$ 35,000	\$ -	\$ (15,000)	\$ -
Donations (revenue recognized when recd)	\$ 406,224	\$ -	\$ -	\$ -	\$ (406,224)	\$ -
Mini-Grants (revenue recognized when recd)	\$ 10,356	\$ -	\$ -	\$ -	\$ (10,356)	\$ -
Other Local Revenue (revenue recognized recd)	\$ 3,959	\$ -	\$ -	\$ -	\$ (3,959)	\$ -
SDCOE Reimb P. JAMESON	\$ 147,542	\$ -	\$ 148,921	\$ -	\$ 1,379	\$ -
Community Redevelopment	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -
Transportation Fees From Individuals (bus tickets)	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Transportation HTS / LEA billing	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Spec Ed Interagency	\$ -	\$ 39,947	\$ -	\$ -	\$ -	\$ (39,947)
Spec Ed Apport - PY Adj	\$ -	\$ 6,385,947	\$ -	\$ -	\$ -	\$ (640,534)
After School Learning - ASES	\$ -	\$ 10,597	\$ -	\$ 5,745,413	\$ -	\$ (10,597)
CPPW - Wellness Grant	\$ -	\$ 1,395,097	\$ -	\$ 1,313,710	\$ -	\$ (81,387)
SDYS PE Grant	\$ -	\$ 342,759	\$ -	\$ 157,269	\$ -	\$ (185,490)
Total Other Local Revenue	\$ 830,460	\$ 8,393,157	\$ 377,460	\$ 7,396,061	\$ (453,000)	\$ (997,096)
Total Revenue	\$ 71,342,860	\$ 26,511,523	\$ 66,780,430	\$ 19,200,854	\$ (2,562,430)	\$ (7,310,669)
						\$ (9,873,099)

2010-11 ESTIMATED ACTUAL DETAIL TO 2011-12 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS: JUNE 21, 2011			2011-12 ADOPTED: JUNE 21, 2011			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)	
							Unrestricted	Restricted
6000 - CAPITAL OUTLAY								
Sites and Improvement of Sites	\$ 1,606	\$ 100,442		\$ -	\$ 6,175		\$ (1,606)	\$ (94,267)
Building & Improvements	\$ -	\$ 3,723		\$ -	\$ -		\$ -	\$ (3,723)
Equipment - New	\$ 12,011	\$ 197,923		\$ -	\$ -		\$ (12,011)	\$ (197,923)
Equipment - Replacement	\$ 102,324	\$ 25,020		\$ 106,180	\$ 10,000		\$ 3,856	\$ (15,020)
Total Capital Outlay	\$ 115,941	\$ 327,108	\$ 443,049	\$ 106,180	\$ 16,175	\$ 122,355	\$ (9,761)	\$ (310,933)
7000 - OTHER OUTGO								
Indirect Cost - CATEGORICAL FUNDS	\$ (449,620)	\$ 449,620		\$ (265,555)	\$ 265,555		\$ 184,065	\$ (184,065)
Debt Service Pmtis - NEW RICOH EQUIP	\$ 33,786	\$ -		\$ 30,888	\$ -		\$ (2,898)	\$ -
Transfers of Indirect - Interfund - CN & CDC	\$ (279,517)	\$ -		\$ (232,952)	\$ -		\$ 46,565	\$ -
Total Other Outgo & Support	\$ (695,351)	\$ 449,620	\$ (245,731)	\$ (467,619)	\$ 265,555	\$ (202,064)	\$ 227,732	\$ (184,065)
Total Expenditures	\$ 62,801,366	\$ 34,760,827	\$ 97,562,193	\$ 63,025,773	\$ 27,400,485	\$ 90,426,258	\$ 224,407	\$ (7,360,342)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 8,541,494	\$ (8,249,304)	\$ 292,190	\$ 5,754,657	\$ (8,199,631)	\$ (2,444,974)	\$ (2,786,837)	\$ 49,673
Other Financing Sources and Uses								
8000 - TRANSFERS IN								
Interfund xfr 40 - Cert & Class Elyj Retire Incentv	\$ 399,564	\$ -		\$ 399,564	\$ -		\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 76,680	\$ -		\$ 72,073	\$ -		\$ (4,607)	\$ -
Interfund xfr 17 - opt out 1x 1% sily reduction	\$ 700,000	\$ -		\$ -	\$ -		\$ (700,000)	\$ -
Interfund xfr 14-Def Maint. Funds to Genl	\$ 281,369	\$ -		\$ -	\$ -		\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ 537	\$ -		\$ 536	\$ -		\$ (1)	\$ -
Total Transfers In	\$ 1,458,150	\$ -	\$ 1,458,150	\$ 472,173	\$ -	\$ 472,173	\$ (704,608)	\$ -
7000 - TRANSFERS OUT								
Other Transfers Out	\$ (3,000)	\$ -		\$ -	\$ -		\$ 3,000	\$ -
Total Transfers Out	\$ (3,000)	\$ -	\$ (3,000)	\$ -	\$ -	\$ -	\$ 3,000	\$ -
8900 - CONTRIBUTIONS								
Class Size Reduction Encroachment	\$ (1,920,068)	\$ -		\$ -	\$ -		\$ 1,920,068	\$ -
Class Size Reduction Contribution	\$ 1,920,068	\$ -		\$ -	\$ -		\$ (1,920,068)	\$ -
Lottery Contribution	\$ 1,500,000	\$ -		\$ -	\$ -		\$ (1,500,000)	\$ -
Lottery Contribution	\$ (1,500,000)	\$ -		\$ -	\$ -		\$ 1,500,000	\$ -
Special Education Encroachment	\$ (2,703,467)	\$ 2,703,467		\$ (3,981,136)	\$ 3,981,136		\$ (1,277,669)	\$ 1,277,669
Home To School Transp. Encroachment	\$ (316,153)	\$ 316,153		\$ (363,467)	\$ 363,467		\$ (47,314)	\$ 47,314
Special Ed Transp Encroachment	\$ (1,379,580)	\$ 1,379,580		\$ (1,395,767)	\$ 1,395,767		\$ (16,187)	\$ 16,187
Restricted Maintenance Contribution	\$ (2,216,950)	\$ 2,216,950		\$ (1,989,511)	\$ 1,989,511		\$ 227,439	\$ (227,439)
Supplemental Grant Transfer to Transportation	\$ (469,559)	\$ -		\$ (469,750)	\$ -		\$ (191)	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,559		\$ -	\$ 469,750		\$ -	\$ 191
Total Contributions	\$ (7,085,709)	\$ 7,085,709	\$ -	\$ (8,199,631)	\$ 8,199,631	\$ -	\$ (7,113,922)	\$ 1,113,922
Total Other Financing Sources and Uses	\$ (5,630,559)	\$ 7,085,709	\$ 1,461,150	\$ (7,727,459)	\$ 8,199,631	\$ 472,173	\$ (1,815,530)	\$ 1,113,922
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,910,935	\$ (1,163,595)	\$ 1,753,340	\$ (1,972,801)	\$ -	\$ (1,972,801)	\$ (4,602,367)	\$ 1,163,594
								\$ (3,438,772)

2010-11 ESTIMATED ACTUAL DETAIL TO 2011-12 ADOPTED BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS JUNE 21, 2011			2011-12 ADOPTED BUDGET JUNE 21, 2011			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)	Combined Variance
BEGINNING FUND BALANCE	\$ 7,396,562	\$ 1,163,595	\$ 8,560,157	\$ 10,307,497	\$ -	\$ 10,307,497	\$ 2,910,935	\$ (1,747,340)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,910,935	\$ (1,163,595)	\$ 1,753,340	\$ (1,972,801)	\$ -	\$ (1,972,801)	\$ (4,883,736)	\$ (3,720,147)
ENDING FUND BALANCE	\$ 10,307,497	\$ -	\$ 10,313,497	\$ 8,334,696	\$ -	\$ 8,334,696	\$ (1,972,801)	\$ (1,972,801)
COMPONENTS OF ENDING FUND BALANCE								
Reserved Amounts	\$ 66,000	\$ -	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash	\$ 116,051	\$ -	\$ 116,051	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	\$ 3.00%		\$ 3.00%					
Designated Amounts	\$ 2,926,956	\$ -	\$ 2,926,956	\$ 2,712,788	\$ -	\$ (214,168)	\$ (214,168)	\$ (214,168)
Economic Uncertainties	\$ 488,863	\$ -	\$ 488,863	\$ 488,863	\$ -	\$ -	\$ -	\$ -
6th Grade Transition	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
Capital Equipment Replacement	\$ 782,455	\$ -	\$ 782,455	\$ 782,455	\$ -	\$ -	\$ -	\$ -
Vacation Balance @ June 30, 2010	\$ 3,918,539	\$ -	\$ 3,918,539	\$ 3,918,539	\$ -	\$ -	\$ (0)	\$ (0)
Rev Limit Short \$330/ADA	\$ 2,008,633	\$ -	\$ 2,008,633	\$ -	\$ -	\$ (2,008,633)	\$ (2,008,633)	\$ (2,008,633)
Board Reserve - Additional %								
TOTAL ENDING FUND BALANCE	\$ 10,307,497	\$ -	\$ 10,313,497	\$ 8,334,696	\$ -	\$ 8,334,696	\$ (1,972,801)	\$ (1,972,801)

2010-11 ~ Estimated Actuals & 2011-12 Adopted Budget
Fund Statements for All Funds

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
GENERAL FUND - FUNDS 03/06**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Revenue Limit Sources	\$ 61,068,225	\$ 60,872,682
Federal Revenue	11,378,976	5,932,093
Other State Revenue	16,183,565	13,402,988
Local Revenue	9,122,823	7,673,521
Local Revenue - Interest	100,794	100,000
TOTAL REVENUE	\$ 97,854,383	\$ 87,981,284
EXPENDITURES		
Certificated Salaries	\$ 48,517,559	\$ 43,824,091
Classified Salaries	16,115,734	14,995,955
Employee Benefits	19,223,045	18,894,783
Books & Supplies	5,976,722	5,498,311
Services & Other Expenses	7,531,815	7,292,827
Capital Outlay	443,049	122,355
Other Outgo/Indirect Costs	(245,731)	(202,064)
TOTAL EXPENDITURES	\$ 97,562,193	\$ 90,426,258
Excess (Deficient) Revenue Over Expenses	\$ 292,190	\$ (2,444,974)
Other Financing Sources/Uses		
Interfund Transfers In & Out		
Transfer In - Fund 40 Cert & Class ERI #1 0708	\$ 399,564	\$ 399,564
Transfer In-Fund 17 Opt Out Wellness & Misc	76,680	72,073
Transfer In -Fund 17 Opt Out 1% Salry Transfer	700,000	-
Transfer In-Fund 14 Deferred Maint Flex Transfer	281,369	-
Transfers Out - Fund 14 Def Maint Flex Transfer	(3,000)	-
Transfer In - F14 Sunshine Fund Child Nutrition	537	536
Contributions between Unrestricted & Restricted	-	-
TOTAL OTHER FINANCING SOURCES/USES	\$ 1,455,150	\$ 472,173
Net Increase (Decrease) in Fund Balance	\$ 1,747,340	\$ (1,972,801)
BEGINNING FUND BALANCE	\$ 8,560,157	\$ 10,307,497
ENDING FUND BALANCE	\$ 10,307,497	\$ 8,334,696

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Reserved Amount	2011-12 PER GASB 54 Nonspendable
Revolving Cash	\$ 66,000	\$ 66,000
Stores Inventory	116,051	116,051
	Designated Amount	Assigned
6th Grade Transition Costs	488,863	488,863
Capital Equipment Replacement	-	250,000
Vacation Balance	782,455	782,455
Rev Limit Cut Reserve \$330*11,874.36 ADA	3,918,539	3,918,539
		Unassigned/ Unappropriated
Reserve for Economic Uncertainties	2,926,956	3.00% 2,712,788
Additional Board Reserve	2,008,633	3.00% -
TOTAL FUND BALANCE	\$ 10,307,497	\$ 8,334,696

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 37,573	\$ 17,074
State Revenue	799,925	535,120
Local Revenue - Parent Fees	-	
Local Revenue - Interest	628	500
TOTAL REVENUE	\$ 838,126	\$ 552,694
EXPENDITURES		
Certificated Salaries	\$ 314,753	\$ 269,180
Classified Salaries	175,182	158,481
Employee Benefits	132,047	124,533
Books & Supplies	149,068	-
Services & Other Expenses	19,883	-
Capital Outlay	-	-
Direct Support/Indirect Costs	46,565	-
TOTAL EXPENDITURES	\$ 837,498	\$ 552,194
Excess (Deficient) Revenue Over Expenses	\$ 628	\$ 500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ 628	\$ 500
BEGINNING FUND BALANCE	\$ 170,474	\$ 171,102
ENDING FUND BALANCE	\$ 171,102	\$ 171,602

COMPONENTS OF ENDING FUND BALANCE		
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	2010-11 Designated Amount	2011-12 PER GASB 54 Restricted
Center Based Reserve Account (Resource 6130)	171,102	171,602
TOTAL FUND BALANCE	\$ 171,102	\$ 171,602

**This fund balance is anticipated to be reduced to a maximum of 5% of MRA in 2011-12 which is estimated to be approximately \$27,000*

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
CAFETERIA - FUND 13**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 3,463,000	\$ 3,463,000
State Revenue	264,507	267,800
Local Revenue - Paid Meals	1,409,954	1,521,697
Local Revenue - Interest	4,200	4,200
TOTAL REVENUE	\$ 5,141,661	\$ 5,256,697
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,964,699	1,961,561
Employee Benefits	799,045	855,412
Food & Supplies	2,398,061	2,359,047
Services & Other Expenses	(28,699)	19,237
Capital Outlay	23,393	123,950
Direct Support/Indirect Costs	232,952	232,952
TOTAL EXPENDITURES	\$ 5,389,451	\$ 5,552,159
Excess (Deficient) Revenue Revenue Over Expenses	\$ (247,790)	\$ (295,462)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Sunshine Fund	(537)	(536)
Debt Service	-	-
TOTAL OTHER FINANCING	\$ (537)	\$ (536)
Net Increase (Decrease) in Fund Balance	\$ (248,327)	\$ (295,998)
BEGINNING FUND BALANCE	\$ 1,030,638	\$ 782,311
ENDING FUND BALANCE	\$ 782,311	\$ 486,313

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount		2011-12 PER GASB 54 Restricted
Catering & Enterprise Reserve	\$ 131,946		486,313
Operating Reserve	488,666		
Reserve for Economic Uncertainties	\$ 161,700	3.00%	Unassigned/ Unappropriated -
TOTAL FUND BALANCE	\$ 782,311		\$ 486,313

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
DEFERRED MAINTENANCE - FUND 14**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	1,577	-
TOTAL REVENUE	\$ 1,577	\$ -
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	6,170	-
Services & Other Expenses	27,338	-
Capital Outlay	(1,539)	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 31,969	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ (30,392)	\$ -
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 3,000	\$ -
Transfers Out Remaining Prior Year Fund Balance	\$ (281,369)	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (278,369)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (308,761)	\$ -
BEGINNING FUND BALANCE	\$ 308,761	\$ 0
ENDING FUND BALANCE	\$ 0	\$ 0

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Restricted
TOTAL FUND BALANCE	\$ -	\$ -

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	6,500	6,500
TOTAL REVENUE	\$ 6,500	\$ 6,500
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	\$ 6,500	\$ 6,500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Wellness & Misc	(76,680)	(72,073)
Transfers Out - 1% Salary To General Fund	(700,000)	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(776,680)	(72,073)
Net Increase (Decrease) in Fund Balance	\$ (770,180)	\$ (65,573)
BEGINNING FUND BALANCE	\$ 1,640,587	\$ 870,407
ENDING FUND BALANCE	\$ 870,407	\$ 804,834

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
Interest Income	\$ 399,235	405,735
Opt Out Funds	471,172	399,099
TOTAL FUND BALANCE	\$ 870,407	\$ 804,834

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	13,000	5,000
TOTAL REVENUE	\$ 13,000	\$ 5,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	8,036	-
Services & Other Expenses	(126)	-
Capital Outlay	1,167,168	1,488,962
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 1,175,078	\$ 1,488,962
Excess (Deficient) Revenue Revenue Over Expenses	\$ (1,162,078)	\$ (1,483,962)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (1,162,078)	\$ (1,483,962)
BEGINNING FUND BALANCE	\$ 2,646,040	\$ 1,483,962
ENDING FUND BALANCE	\$ 1,483,962	\$ (0)

COMPONENTS OF ENDING FUND BALANCE
--

	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
Modernization Projects/New Construction	\$ 1,483,962	-
TOTAL FUND BALANCE	\$ 1,483,962	\$ -

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	242,369	65,000
Local Revenue - Interest	5,000	5,000
TOTAL REVENUE	\$ 247,369	\$ 70,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses - 3% Admin.	1,080	1,950
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 1,080	\$ 1,950
Excess (Deficient) Revenue Revenue Over Expenses	\$ 246,289	\$ 68,050
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ 246,289	\$ 68,050
BEGINNING FUND BALANCE	\$ 633,761	\$ 880,050
ENDING FUND BALANCE	\$ 880,050	\$ 948,100

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
Capital Facilities	\$ 880,050	948,100
TOTAL FUND BALANCE	\$ 880,050	\$ 948,100

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	9,000	7,000
TOTAL REVENUE	\$ 9,000	\$ 7,000
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	\$ 9,000	\$ 7,000
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 3&4	(399,564)	(399,564)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(399,564)	(399,564)
Net Increase (Decrease) in Fund Balance	\$ (390,564)	\$ (392,564)
BEGINNING FUND BALANCE	\$ 1,610,690	\$ 1,220,126
ENDING FUND BALANCE	\$ 1,220,126	\$ 827,562

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
2007-08 Cert. and Class Early Retirement Incntv	\$ 1,220,126	827,562
TOTAL FUND BALANCE	\$ 1,220,126	\$ 827,562

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
FUND 63 COMBINED**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,516,191	3,477,565
Local Revenue - Donations	7,264	-
Local Revenue - Interest	11,300	6,200
TOTAL REVENUE	\$ 3,534,755	\$ 3,483,765
EXPENDITURES		
Certificated Salaries	\$ 185,921	\$ 191,464
Classified Salaries	\$ 1,798,447	\$ 1,909,529
Employee Benefits	\$ 644,911	\$ 768,697
Books & Supplies	\$ 127,412	\$ 28,659
Services & Other Expenses	\$ 726,611	\$ 584,923
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,483,302	\$ 3,483,272
Excess (Deficient) Revenue Revenue Over Expenses	\$ 51,453	\$ 493
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ 51,453	\$ 493
BEGINNING FUND BALANCE	\$ 712,880	\$ 764,333
ENDING FUND BALANCE	\$ 764,333	\$ 764,826

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets
ESS & Smart Steps Operating Reserves	\$ 764,333	764,826
TOTAL FUND BALANCE	\$ 764,333	\$ 764,826

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	190,191	184,242
Local Revenue - Donations	2,200	-
Local Revenue - Interest	-	-
TOTAL REVENUE	\$ 192,391	\$ 184,242
EXPENDITURES		
Certificated Salaries	\$ 71,574	\$ 77,118
Classified Salaries	43,818	46,723
Employee Benefits	38,285	43,876
Books & Supplies	17,412	4,800
Services & Other Expenses	10,126	11,255
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 181,215	\$ 183,772
Excess (Deficient) Revenue Revenue Over Expenses	\$ 11,176	\$ 470
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ 11,176	\$ 470
BEGINNING FUND BALANCE	\$ 15,822	26,998
ENDING FUND BALANCE	\$ 26,998	27,468

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets
Smart Steps Operating Reserves	\$ 26,998	27,468
TOTAL FUND BALANCE	\$ 26,998	\$ 27,468

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2010-11 ESTIMATED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,326,000	3,293,323
Local Revenue - Donations	5,064	-
Local Revenue - Interest	11,300	6,200
TOTAL REVENUE	\$ 3,342,364	\$ 3,299,523
EXPENDITURES		
Certificated Salaries	\$ 114,347	\$ 114,346
Classified Salaries	1,754,629	1,862,806
Employee Benefits	606,626	724,821
Books & Supplies	110,000	23,859
Services & Other Expenses	716,485	573,668
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 3,302,087	\$ 3,299,500
Excess (Deficient) Revenue Revenue Over Expenses	\$ 40,277	\$ 23
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ 40,277	\$ 23
BEGINNING FUND BALANCE	\$ 697,058	737,335
ENDING FUND BALANCE	\$ 737,335	737,358

COMPONENTS OF ENDING FUND BALANCE
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	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets
Extended School Services Operating Reserves	\$ 737,335	737,358
TOTAL FUND BALANCE	\$ 737,335	\$ 737,358

2010-11 ~ Restricted Program Balances at June 15, 2011

RESTRICTED PROGRAM BALANCES AT JUNE 15, 2011

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANSACTION	ENCUMBRANCE	BALANCE
2430 Total	COMMUNITY DAY SCHOOL	98,460.00	85,967.78	7,436.78	5,055.44
3010 Total	TITLE I BASIC	2,528,538.00	1,852,678.80	362,992.46	312,866.74
3011 Total	ARRA TITLE I	340,349.00	313,760.41	26,588.59	(0.00)
3200 Total	ARRA STATE FISCAL STABIL.	554,958.00	481,083.60	73,874.40	0.00
3205 Total	EDUCATION JOB FUNDS	2,247,919.00	2,057,767.43	190,151.57	(0.00)
3310 Total	SP ED IDEA B GRANT	2,151,364.00	1,931,891.82	219,472.18	-
3313 Total	ARRA SP ED IDEA B GRANT	464,160.00	158,210.17	99,362.23	206,587.60
3315 Total	SP ED IDEA PRESCHL NON RIS	159,933.00	147,722.29	12,210.71	-
3319 Total	ARRA SP ED PRESCHL	110,961.00	110,312.90	378.43	269.67
3320 Total	SP ED IDEA PRESCHOL LOC RIS	268,006.00	209,360.83	58,645.17	0.00
3324 Total	ARRA SP ED IDEA B PRESCHL	247,029.00	175,467.92	4,662.81	66,898.27
3345 Total	SP ED IDEA PRESCHL STAFF DEV	2,522.00	624.17	1,897.83	-
3385 Total	SP ED IDEA ERLY INTERV GRNT	25,029.00	22,149.91	2,879.09	-
4035 Total	TITLE II PT A TCHR QUALITY	1,216,865.00	1,056,227.12	135,572.46	25,065.42
4036 Total	TITLE II PT A TPRIN TRNG	1,839.00	1,839.00	-	-
4045 Total	TITLE II ENHNC ED THRU TECH	16,122.00	14,438.23	1,683.77	-
4047 Total	ARRA TITLE II ENHNC ED TECH	41,681.00	18,967.59	5,174.14	17,539.27
4110 Total	TITEL V/VI PT A INNOV EDUC	9,026.00	9.44	501.85	8,514.71
4201 Total	TITLE III IMMIGRANT EDUC STR.	9,585.00	9,585.00	-	-
4203 Total	TITLE III LEP STUDENT PGM	432,471.00	29,550.42	137,167.51	265,753.07
5630 Total	HOMELESS CHILDREN EDUC	28,068.00	25,199.58	2,715.71	152.71
5640 Total	MEDI-CAL BILLING OPTION	509,877.00	274,411.61	55,088.47	180,376.92
6250 Total	EARLY MENTAL HEALTH	301,802.00	266,111.43	27,774.35	7,916.22
6286 Total	ENG LANG ACQ PGM	232,981.00	74,596.71	154,057.06	4,327.23
6300 Total	LOTTERY INSTRUCTIONAL MATI	189,126.00	163,126.00	26,000.00	-
6500 Total	SPECIAL EDUCATION	11,960,501.00	10,416,844.64	1,543,656.36	-
6510 Total	SP ED EARLY INDIV W EXCEPTIO	790,000.00	618,089.15	64,872.57	107,038.28
6515 Total	SP ED INFANT DISCRETIONARY	20,486.00	22.27	-	20,463.73
6520 Total	SP ED PROJ WORKABILITY	19,328.00	16,904.32	2,423.68	-
6530 Total	SP ED LOW INCIDENCE	3,063.00	850.00	2,213.00	-
6535 Total	SP ED PERSONNEL STAFF DEV	3,691.00	3,716.73	(25.73)	(0.00)
7090 Total	ECONOMIC IMPACT AID SCE	1,438,668.00	250,347.13	671,893.41	516,427.46
7091 Total	ECONOMIC IMPACT AID LEP	818,908.00	280,318.53	248,386.80	290,202.67
7230 Total	HOME TO SCHOOL TRANS	1,678,306.00	1,482,600.51	195,705.49	-
7240 Total	SP ED TRANSPORTATION	1,485,244.00	1,329,910.56	155,333.44	-
8150 Total	RESTRICTED MAINTENANCE	2,216,950.00	1,854,100.80	362,849.20	-
9065 Total	AFTER SCHOOL LRNG (ASES)	1,395,097.00	1,083,499.89	272,294.96	39,302.15
9515 Total	CPPW WELLNESS/SDYS GRANT	462,759.00	236,005.90	39,716.47	187,036.63
9625 Total	COMMUNITY DEVELOPMENT	306,852.00	65,439.90	7,271.10	234,141.00
	Grand Total	34,788,524.00	27,119,710.49	5,172,878.32	2,495,935.19

2011-12 ~ Projected Cash Flow with TRANS and Treasurer Loan

La Mesa-Spring Valley Elementary

Cashflow Projections for 2011-12

6/14/2011 11:18

	July	August	September	October	November	December	January	February	March	April	May	June	ANNUAL TOTALS	
Beginning Cash Balance	\$ 8,934,240	\$ 9,213,312	\$ 9,333,369	\$ 12,279,303	\$ 7,339,238	\$ 6,425,543	\$ 11,320,444	\$ 15,609,504	\$ 11,538,000	\$ 5,814,362	\$ 19,057,515	\$ 11,827,489	\$ 8,934,240	
State Aid Apportionment	-	-	4,613,754	-	3,610,764	3,610,764	10,230,496	277,668	-	1,951,980	610,579	-	24,906,005	
\$330ADA Reduction	-	-	(454,232)	-	(355,486)	(355,486)	(1,007,210)	(27,337)	-	(192,176)	(60,113)	-	(2,452,040)	
8.92% Basic Aid Cut	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Taxes	25,398	4,233	352,601	287,956	447,389	6,879,082	2,297,025	1,105,050	244,860	6,524,584	561,519	1,898,826	20,628,523	
Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Education	-	-	756,833	-	592,304	592,304	1,678,193	45,548	-	320,198	100,158	-	4,085,538	
Pupil Trans-Special Educ.	5,303	5,303	9,546	9,546	9,546	9,546	9,546	9,546	-	19,092	9,546	9,545	106,085	
Pupil Transportation	41,380	41,380	74,483	74,483	74,483	74,483	74,483	74,483	-	148,966	74,483	74,487	827,594	
EIA	-	-	-	-	703,592	-	-	351,796	-	351,796	-	-	-	1,758,981
CSR K-3	-	-	-	932,306	-	-	-	-	485,714	-	-	-	-	1,418,020
Lottery	381,377	381,377	-	381,377	-	-	381,377	-	-	381,375	-	-	1,525,506	
Resource 0000 Object 8590	36,083	36,083	64,949	64,949	64,949	64,949	64,949	64,949	-	129,898	64,949	91,077	1,253,915	
Principal Apport. Categoricals	-	-	62,385	-	48,823	48,823	138,330	3,755	-	26,394	8,256	-	336,766	
Consolidated Cats 1 to 5	5,475	5,475	417,026	22,996	328,510	328,510	899,570	328,510	-	657,020	328,510	328,513	3,650,118	
Other State	154,677	154,677	154,677	154,677	154,677	154,677	154,677	154,677	-	154,677	154,677	154,681	1,856,128	
10/11 Deferrals	6,082,544	5,897,040	3,422,228	-	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	15,401,810	
Federal	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	698,490	8,381,880	
Other Local	199,243	199,243	199,243	199,243	199,243	199,243	199,243	199,243	199,243	199,243	199,243	199,238	2,390,911	
Interfund Transfer	39,348	39,348	39,348	39,348	39,348	39,348	39,348	39,348	39,348	39,348	39,348	39,348	472,173	
Temporary Loans / Due To-Due From	(9,857,281)	-	-	-	-	-	-	-	-	14,013,652	(2,640,476)	(1,515,895)	-	
Other Revenue / Cash Inflows	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue/Cash Inflows	\$ (2,187,963)	\$ 7,081,272	\$ 10,411,329	\$ 2,865,371	\$ 6,616,632	\$ 12,344,733	\$ 16,364,648	\$ 3,325,726	\$ 1,822,332	\$ 25,424,537	\$ 500,966	\$ 1,978,310	\$ 86,547,890	

Salaries & Benefits	5,455,389	5,784,819	6,414,044	6,668,185	6,591,316	6,642,246	6,531,783	6,630,987	6,635,454	6,715,896	6,827,318	6,817,391	77,714,829
Commercial Warrant Exp	1,008,827	1,212,646	1,087,603	1,173,502	975,263	843,837	1,043,606	802,494	946,768	965,289	939,926	1,239,495	12,239,256
Interfund Transfer	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(16,839)	(202,064)
Temporary Loans / Due To-Due From	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,413)	(19,409)	(232,952)
Other Cash Outflows	6,427,965	6,961,214	7,465,395	7,805,435	7,530,327	7,449,831	7,539,138	7,397,230	7,545,970	7,644,933	7,730,992	8,020,638	89,519,069
Total Expenditures/Cash Outflows	\$ 12,913,314	\$ 14,003,921	\$ 15,072,285	\$ 15,555,762	\$ 14,697,457	\$ 14,581,167	\$ 15,129,769	\$ 14,626,548	\$ 15,674,172	\$ 16,045,458	\$ 16,334,766	\$ 16,687,677	\$ 182,823,961
Ending Balance WITHOUT TRANS	\$ 318,312	\$ 438,369	\$ 3,384,303	\$ (1,555,762)	\$ (2,469,457)	\$ 2,425,444	\$ 11,250,954	\$ 7,179,450	\$ 1,455,812	\$ 19,235,415	\$ 12,005,389	\$ 5,963,061	\$ 5,963,061

TRANS Principal Amounts	8,895,000	-	-	-	-	-	-	-	-	-	-	-	8,895,000
TRANS Issuance Cost & Premium	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS Repayment	-	-	-	-	-	-	-	-	-	-	-	-	(9,072,900)
Total TRANS Borrowing	\$ 8,895,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,536,450)	\$ -	\$ -	\$ (4,536,450)	\$ -	\$ -	\$ (177,900)
Ending Balance WITH TRANS Borrowing	\$ 9,213,312	\$ 9,333,369	\$ 12,279,303	\$ 7,339,238	\$ 6,425,543	\$ 11,320,444	\$ 15,609,504	\$ 11,538,000	\$ 5,814,362	\$ 19,057,515	\$ 11,827,489	\$ 5,785,161	\$ 5,785,161

10-11 Ending Cash Balance	4,330,773	5,102,864	2,234,557	407,747	167,476	11,543,188	10,401,262	4,714,295	1,595,564	17,173,298	10,408,946	8,934,240	8,934,240
09-10 Ending Cash Balance	14,802,965	8,829,166	6,050,659	5,386,120	1,118,543	7,743,073	7,270,019	3,732,210	2,115,926	356,366	316,077	960,486	960,486
08-09 Ending Cash Balance	12,879,055	11,618,880	10,513,369	9,468,136	7,298,769	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	11,998,629	12,621,030	13,601,986	15,202,714	18,932,759	16,127,103	9,725,162	9,725,162

SACS Form 01 ~ General Fund Revenue & Expenses ~ 2010-

11 Estimated Actuals & 2011-12 Adopted Budget

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,936,607.00	2,131,618.00	61,068,225.00	58,738,744.00	2,133,938.00	60,872,682.00	-0.3%
2) Federal Revenue		8100-8299	199,348.00	11,179,628.00	11,378,976.00	201,306.00	5,730,787.00	5,932,093.00	-47.9%
3) Other State Revenue		8300-8599	11,376,445.00	4,807,120.00	16,183,565.00	9,462,920.00	3,940,068.00	13,402,988.00	-17.2%
4) Other Local Revenue		8600-8799	830,460.00	8,393,157.00	9,223,617.00	377,460.00	7,396,061.00	7,773,521.00	-15.7%
5) TOTAL, REVENUES			71,342,860.00	26,511,523.00	97,854,383.00	68,780,430.00	19,200,854.00	87,981,284.00	-10.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,096,495.00	13,421,064.00	48,517,559.00	35,798,890.00	8,025,201.00	43,824,091.00	-9.7%
2) Classified Salaries		2000-2999	8,721,709.00	7,394,025.00	16,115,734.00	8,084,738.00	6,911,217.00	14,995,955.00	-6.9%
3) Employee Benefits		3000-3999	12,784,123.00	6,438,922.00	19,223,045.00	13,562,521.00	5,332,262.00	18,894,783.00	-1.7%
4) Books and Supplies		4000-4999	2,163,451.00	3,813,271.00	5,976,722.00	1,831,558.00	3,666,753.00	5,498,311.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	4,614,998.00	2,916,817.00	7,531,815.00	4,109,505.00	3,183,322.00	7,292,827.00	-3.2%
6) Capital Outlay		6000-6999	115,941.00	327,108.00	443,049.00	106,180.00	16,175.00	122,355.00	-72.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,786.00	0.00	33,786.00	30,888.00	0.00	30,888.00	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(729,137.00)	449,620.00	(279,517.00)	(498,507.00)	265,555.00	(232,952.00)	-16.7%
9) TOTAL, EXPENDITURES			62,801,366.00	34,760,827.00	97,562,193.00	63,025,773.00	27,400,485.00	90,426,258.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,541,494.00	(8,249,304.00)	292,190.00	5,754,657.00	(8,199,631.00)	(2,444,974.00)	-936.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,458,150.00	0.00	1,458,150.00	472,173.00	0.00	472,173.00	-67.6%
a) Transfers In									
b) Transfers Out		7600-7629	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,085,709.00)	7,085,709.00	0.00	(8,199,631.00)	8,199,631.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,630,559.00)	7,085,709.00	1,455,150.00	(7,727,458.00)	8,199,631.00	472,173.00	-67.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,910,935.00	(1,163,595.00)	1,747,340.00	(1,972,801.00)	0.00	(1,972,801.00)	-212.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
e) Adjusted Beginning Balance (F1c + F1d)			10,307,497.09	0.00	10,307,497.09	8,334,696.09	0.00	8,334,696.09	-19.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	66,000.00	0.00	66,000.00				
Stores		9712	116,051.00	0.00	116,051.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts		9770	2,926,956.00	0.00	2,926,956.00				
Designated for Economic Uncertainties		9775	0.00	0.00	0.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9780	7,198,490.09	0.00	7,198,490.09				
Other Designations		9780	488,863.00		488,863.00				
6th Grade Transition Cost	0000	9780	782,455.00		782,455.00				
Vacation Liability June 30, 2010	0000	9780	3,918,539.00		3,918,539.00				
Rev Limit Cut of \$330 per ADA of 11.87	0000	9780	1,707,866.09		1,707,866.09				
Additional Board Reserve	0000	9780	300,767.00		300,767.00				
Additional Board Reserve	1100	9780	0.00	0.00	0.00				
c) Undesignated Amount		9790							
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				66,000.00	0.00	66,000.00	
Revolving Cash		9712				116,051.00	0.00	116,051.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.63	0.63	
c) Committed		9750				0.00	0.00	0.00	
Stabilization Arrangements									
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				5,439,857.09	0.00	5,439,857.09	
6th Grade Transition Costs	0000	9780				488,863.00		488,863.00	
Capital Equipment Replacement	0000	9780				250,000.00		250,000.00	
Vacation Balance @ June 30, 2010	0000	9780				782,455.00		782,455.00	
Revenue Limit Cut \$330 per 11,874 AD,	0000	9780				209,603.09		209,603.09	
Revenue Limit Cut \$330 per 11,874 AD,	1100	9780				1,130,718.00		1,130,718.00	
Revenue Limit Cut \$330 per 11,874 AD,	1300	9780				2,578,218.00		2,578,218.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,712,788.00	0.00	2,712,788.00	
Unassigned/Unappropriated Amount		9790				0.00	(0.63)	(0.63)	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110	0.00	0.00	0.00			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	0.00	0.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	0.00	0.00	0.00			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets		9400	0.00	0.00	0.00			
9) Fixed Assets								
10) TOTAL ASSETS			0.00	0.00	0.00			
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			0.00	0.00	0.00			
(G10 - H7)								

Description	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	40,004,578.00	0.00	40,004,578.00	39,668,973.00	0.00	39,668,973.00	-0.8%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	219,692.00	0.00	219,692.00	222,104.00	0.00	222,104.00	1.1%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	20,191,410.00	0.00	20,191,410.00	21,522,853.00	0.00	21,522,853.00	6.6%
Unsecured Roll Taxes	774,151.00	0.00	774,151.00	774,151.00	0.00	774,151.00	0.0%
Prior Years' Taxes	4,519.00	0.00	4,519.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes	438,213.00	0.00	438,213.00	423,298.00	0.00	423,298.00	-3.4%
Education Revenue Augmentation Fund (ERAF)	(2,288,828.00)	0.00	(2,288,828.00)	(2,313,954.00)	0.00	(2,313,954.00)	1.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)	1,097,737.00	0.00	1,097,737.00				
Community Redevelopment Funds (SB 617/699/1992)	71.00	0.00	71.00	71.00	0.00	71.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	60,441,543.00	0.00	60,441,543.00	60,297,496.00	0.00	60,297,496.00	-0.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(1,769,102.00)		(1,769,102.00)	(1,769,460.00)		(1,769,460.00)	0.0%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		98,460.00	98,460.00		98,479.00	98,479.00	0.0%
Special Education ADA Transfer		1,670,642.00	1,670,642.00		1,670,981.00	1,670,981.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	264,166.00	0.00	264,166.00	210,708.00	0.00	210,708.00	-20.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	362,516.00	362,516.00	0.00	364,478.00	364,478.00	0.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			58,936,607.00	2,131,618.00	61,068,225.00	58,738,744.00	2,133,938.00	60,872,682.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	51,306.00	0.00	51,306.00	51,306.00	0.00	51,306.00	0.0%
Special Education Entitlement		8181	0.00	2,151,364.00	2,151,364.00	0.00	2,151,364.00	2,151,364.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,252,611.00	1,252,611.00	0.00	428,142.00	428,142.00	-65.8%
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	0.00	0.00	0.00	-100.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	25,029.00	25,029.00	0.00	25,029.00	25,029.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB//ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		7,399,353.00	7,399,353.00		2,821,900.00	2,821,900.00	-61.9%
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		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	148,035.00	351,271.00	499,306.00	150,000.00	304,352.00	454,352.00	-9.0%
TOTAL, FEDERAL REVENUE			199,348.00	11,179,628.00	11,378,976.00	201,306.00	5,730,787.00	5,932,093.00	-47.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		725,698.00	725,698.00			0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		827,594.00	827,594.00			827,594.00	827,594.00	0.0%
Economic Impact Aid	7090-7091	8311		1,758,981.00	1,758,981.00			1,758,981.00	1,758,981.00	0.0%
Spec. Ed. Transportation	7240	8311		105,664.00	105,664.00			105,664.00	105,664.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	790,000.00	790,000.00	0.00	0.00	790,000.00	790,000.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,883,446.00	0.00	3,883,446.00	2,578,218.00	0.00	2,578,218.00	2,578,218.00	-33.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	467,029.00	0.00	467,029.00	0.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,373,963.00	189,126.00	1,563,089.00	1,317,752.00	207,754.00	1,525,506.00	1,525,506.00	-2.4%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00			0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence										

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	5,652,007.00	410,057.00	6,062,064.00	5,566,950.00	250,075.00	5,817,025.00	-4.0%
TOTAL, OTHER STATE REVENUE			11,376,445.00	4,807,120.00	16,183,565.00	9,462,920.00	3,940,068.00	13,402,988.00	-17.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	33,810.00	33,810.00	0.00	33,810.00	33,810.00	0.00%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales		8631	4,250.00	0.00	4,250.00	0.00	0.00	0.00	-100.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8639	5,647.00	0.00	5,647.00	1,600.00	0.00	1,600.00	-71.7%
All Other Sales		8650	97,188.00	0.00	97,188.00	87,939.00	0.00	87,939.00	-9.5%
Leases and Rentals		8660	100,794.00	0.00	100,794.00	100,000.00	0.00	100,000.00	-0.8%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8675	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00%
Transportation Fees From Individuals		8677		5,000.00	5,000.00		0.00	0.00	-100.0%
Transportation Services	7230, 7240	8677		1,897,803.00	1,897,803.00		1,556,838.00	1,556,838.00	-18.0%
Interagency Services	All Other	8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Mitigation/Developer Fees		8689	4,500.00	0.00	4,500.00	4,000.00	0.00	4,000.00	-11.1%
All Other Fees and Contracts									
Other Local Revenue									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	618,081.00	10,000.00	628,081.00	183,921.00	10,000.00	193,921.00	-69.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,396,544.00	6,396,544.00		5,745,413.00	5,745,413.00	-10.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			830,460.00	8,393,157.00	9,223,617.00	377,460.00	7,396,061.00	7,773,521.00	-15.7%
TOTAL, REVENUES			71,342,860.00	26,511,523.00	97,854,383.00	68,780,430.00	19,200,854.00	87,981,284.00	-10.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,726,382.00	10,449,389.00	40,175,771.00	30,616,537.00	5,203,836.00	35,820,373.00	-10.8%
Certificated Pupil Support Salaries		1200	1,690,301.00	2,208,891.00	3,899,192.00	1,615,578.00	2,310,186.00	3,925,764.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,207,096.00	181,556.00	3,388,652.00	3,040,360.00	149,645.00	3,190,005.00	-5.9%
Other Certificated Salaries		1900	472,716.00	581,228.00	1,053,944.00	526,415.00	361,534.00	887,949.00	-15.7%
TOTAL, CERTIFICATED SALARIES			35,096,495.00	13,421,064.00	48,517,559.00	35,798,890.00	8,025,201.00	43,824,091.00	-9.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	123,059.00	2,513,656.00	2,636,715.00	73,981.00	2,375,648.00	2,449,629.00	-7.1%
Classified Support Salaries		2200	2,810,990.00	3,188,901.00	5,999,891.00	2,662,035.00	3,011,510.00	5,673,545.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	658,422.00	356,645.00	1,015,067.00	475,148.00	318,484.00	793,632.00	-21.8%
Clerical, Technical and Office Salaries		2400	4,424,123.00	403,874.00	4,827,997.00	4,256,714.00	344,027.00	4,600,741.00	-4.7%
Other Classified Salaries		2900	705,115.00	930,949.00	1,636,064.00	616,860.00	861,548.00	1,478,408.00	-9.6%
TOTAL, CLASSIFIED SALARIES			8,721,709.00	7,394,025.00	16,115,734.00	8,084,738.00	6,911,217.00	14,995,955.00	-6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,946,955.00	1,125,124.00	4,072,079.00	2,962,193.00	660,474.00	3,622,667.00	-11.0%
PERS		3201-3202	815,694.00	756,218.00	1,571,912.00	876,196.00	748,323.00	1,624,519.00	3.3%
OASDI/Medicare/Alternative		3301-3302	1,125,486.00	795,097.00	1,920,583.00	1,130,421.00	666,245.00	1,796,666.00	-6.5%
Health and Welfare Benefits		3401-3402	4,046,273.00	2,525,208.00	6,571,481.00	4,325,577.00	2,101,703.00	6,427,280.00	-2.2%
Unemployment Insurance		3501-3502	319,792.00	160,515.00	480,307.00	713,058.00	247,216.00	960,274.00	99.9%
Workers' Compensation		3601-3602	875,735.00	443,988.00	1,319,723.00	899,522.00	311,565.00	1,211,087.00	-8.2%
OPEB, Allocated		3701-3702	1,290,416.00	35,076.00	1,325,492.00	1,340,284.00	35,003.00	1,375,287.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	55,056.00	140,144.00	195,200.00	25,492.00	109,007.00	134,499.00	-31.1%
Other Employee Benefits		3901-3902	1,308,716.00	457,552.00	1,766,268.00	1,289,778.00	452,726.00	1,742,504.00	-1.3%
TOTAL, EMPLOYEE BENEFITS			12,784,123.00	6,438,922.00	19,223,045.00	13,562,521.00	5,332,262.00	18,894,783.00	-1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	687,782.00	204,690.00	892,472.00	487,801.00	253,829.00	741,630.00	-16.9%
Books and Other Reference Materials		4200	16,983.00	156,289.00	173,272.00	1,025.00	5,437.00	6,462.00	-96.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,267,776.00	2,856,515.00	4,124,291.00	1,266,117.00	3,379,587.00	4,641,704.00	12.5%
Noncapitalized Equipment		4400	190,910.00	595,777.00	786,687.00	76,615.00	31,900.00	108,515.00	-86.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,163,451.00	3,813,271.00	5,976,722.00	1,831,558.00	3,666,753.00	5,498,311.00	-8.0%
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	137,544.00	114,243.00	251,787.00	144,842.00	552,303.00	697,145.00	176.9%
Dues and Memberships		5300	24,559.00	0.00	24,559.00	25,019.00	0.00	25,019.00	1.9%
Insurance		5400 - 5450	514,140.00	32,525.00	546,665.00	499,902.00	29,937.00	529,839.00	-3.1%
Operations and Housekeeping Services		5500	2,356,297.00	0.00	2,356,297.00	2,104,922.00	0.00	2,104,922.00	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	759,639.00	29,970.00	789,609.00	658,951.00	27,203.00	686,154.00	-13.1%
Transfers of Direct Costs		5710	105,867.00	(105,867.00)	0.00	69,804.00	(69,804.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(561,274.00)	(17,600.00)	(578,874.00)	(474,920.00)	(14,413.00)	(489,333.00)	-15.5%
Professional/Consulting Services and Operating Expenditures		5800	1,091,663.00	2,849,063.00	3,940,726.00	903,592.00	2,653,245.00	3,556,837.00	-9.7%
Communications		5900	186,563.00	14,483.00	201,046.00	177,393.00	4,851.00	182,244.00	-9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,614,998.00	2,916,817.00	7,531,815.00	4,109,505.00	3,183,322.00	7,292,827.00	-3.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	1,606.00	78,886.00	80,492.00	0.00	6,175.00	6,175.00	-92.3%
Land Improvements		6170	0.00	21,556.00	21,556.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	3,723.00	3,723.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,011.00	197,923.00	209,934.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	102,324.00	25,020.00	127,344.00	106,180.00	10,000.00	116,180.00	-8.8%
TOTAL, CAPITAL OUTLAY			115,941.00	327,108.00	443,049.00	106,180.00	16,175.00	122,355.00	-72.4%
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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Debt Service			6,553.00	0.00	6,553.00	4,722.00	0.00	4,722.00	-27.9%	
Debt Service - Interest		7438								
Other Debt Service - Principal			27,233.00	0.00	27,233.00	26,166.00	0.00	26,166.00	-3.9%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,786.00	0.00	33,786.00	30,888.00	0.00	30,888.00	-8.6%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	(449,620.00)	449,620.00	0.00	(265,555.00)	265,555.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(279,517.00)	0.00	(279,517.00)	(232,952.00)	0.00	(232,952.00)	-16.7%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(729,137.00)	449,620.00	(279,517.00)	(498,507.00)	265,555.00	(232,952.00)	-16.7%	
TOTAL, EXPENDITURES			62,801,366.00	34,760,827.00	97,562,193.00	63,025,773.00	27,400,485.00	90,426,258.00	-7.3%	

Description	2010-11 Estimated Actuals		2011-12 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	1,176,244.00	0.00	1,176,244.00	471,637.00	0.00	471,637.00	-59.9%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	281,906.00	0.00	281,906.00	536.00	0.00	536.00	-99.8%
(a) TOTAL, INTERFUND TRANSFERS IN	1,458,150.00	0.00	1,458,150.00	472,173.00	0.00	472,173.00	-67.6%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,085,709.00)	7,085,709.00	0.00	(8,199,631.00)	8,199,631.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			(7,085,709.00)	7,085,709.00	0.00	(8,199,631.00)	8,199,631.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,630,559.00)	7,085,709.00	1,455,150.00	(7,727,458.00)	8,199,631.00	472,173.00	-67.6%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,936,607.00	2,131,618.00	61,068,225.00	58,738,744.00	2,133,938.00	60,872,682.00	1.5%
2) Federal Revenue		8100-8299	199,348.00	11,179,628.00	11,378,976.00	201,306.00	5,730,787.00	5,932,093.00	-47.9%
3) Other State Revenue		8300-8599	11,376,445.00	4,807,120.00	16,183,565.00	9,462,920.00	3,940,068.00	13,402,988.00	-17.2%
4) Other Local Revenue		8600-8799	830,460.00	8,393,157.00	9,223,617.00	377,460.00	7,396,061.00	7,773,521.00	-15.7%
5) TOTAL REVENUES			71,342,860.00	26,511,523.00	97,854,383.00	68,780,430.00	19,200,854.00	87,981,284.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,241,606.00	21,343,952.00	62,585,558.00	42,069,405.00	14,888,131.00	56,957,536.00	-9.0%
2) Instruction - Related Services	2000-2999		8,615,726.00	1,538,474.00	10,154,200.00	8,146,253.00	1,741,228.00	9,887,481.00	-2.6%
3) Pupil Services	3000-3999		2,506,598.00	7,507,661.00	10,014,259.00	2,439,711.00	7,187,639.00	9,627,350.00	-3.9%
4) Ancillary Services	4000-4999		0.00	40,935.00	40,935.00	0.00	42,487.00	42,487.00	3.8%
5) Community Services	5000-5999		17,055.00	1,560,175.00	1,577,230.00	6,000.00	1,285,580.00	1,291,580.00	-18.1%
6) Enterprise	6000-6999		111.00	0.00	111.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		3,505,482.00	449,620.00	3,955,102.00	3,845,209.00	265,555.00	4,110,764.00	3.9%
8) Plant Services	8000-8999		6,731,439.00	2,320,010.00	9,051,449.00	6,428,988.00	1,989,865.00	8,418,853.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	183,349.00	0.00	183,349.00	90,207.00	0.00	90,207.00	-50.8%
10) TOTAL EXPENDITURES			62,801,366.00	34,760,827.00	97,562,193.00	63,025,773.00	27,400,485.00	90,426,258.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,541,494.00	(8,249,304.00)	292,190.00	5,754,657.00	(8,199,631.00)	(2,444,974.00)	-936.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,458,150.00	0.00	1,458,150.00	472,173.00	0.00	472,173.00	-67.6%
a) Transfers In		7600-7629	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out									
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(7,085,709.00)	7,085,709.00	0.00	(8,199,631.00)	8,199,631.00	0.00	0.0%
3) Contributions			(5,630,559.00)	7,085,709.00	1,455,150.00	(7,727,458.00)	8,199,631.00	472,173.00	-67.6%
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,910,935.00	(1,163,595.00)	1,747,340.00	(1,972,801.00)	0.00	(1,972,801.00)	-212.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
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)			7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,396,562.09	1,163,595.00	8,560,157.09	10,307,497.09	0.00	10,307,497.09	20.4%
2) Ending Balance, June 30 (E + F1e)			10,307,497.09	0.00	10,307,497.09	8,334,696.09	0.00	8,334,696.09	-19.1%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	66,000.00	0.00	66,000.00				
Stores		9712	116,051.00	0.00	116,051.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts Designated for Economic Uncertainties		9770	2,926,956.00	0.00	2,926,956.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	7,198,490.09	0.00	7,198,490.09				
6th Grade Transition Cost	0000	9780	488,863.00		488,863.00				
Vacation Liability June 30, 2010	0000	9780	782,455.00		782,455.00				
Rev Limit Cut of \$330 per ADA of 11.87.	0000	9780	3,918,539.00		3,918,539.00				
Additional Board Reserve	0000	9780	1,707,866.09		1,707,866.09				
Additional Board Reserve	1100	9780	300,767.00		300,767.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable Revolving Cash		9711				66,000.00	0.00	66,000.00	
Stores		9712				116,051.00	0.00	116,051.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.63	0.63	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				5,439,857.09	0.00	5,439,857.09	
6th Grade Transition Costs	0000	9780	488,863.00			488,863.00		488,863.00	
Capital Equipment Replacement	0000	9780	250,000.00			250,000.00		250,000.00	
Vacation Balance @ June 30, 2010	0000	9780	782,455.00			782,455.00		782,455.00	
Revenue Limit Cut \$330 per 11,874 AD,	0000	9780	209,603.09			209,603.09		209,603.09	
Revenue Limit Cut \$330 per 11,874 AD,	1100	9780	1,130,718.00			1,130,718.00		1,130,718.00	
Revenue Limit Cut \$330 per 11,874 AD,	1300	9780	2,578,218.00			2,578,218.00		2,578,218.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,712,788.00			2,712,788.00	0.00	2,712,788.00	
Unassigned/Unappropriated Amount		9790				0.00	(0.63)	(0.63)	

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

La Mesa-Spring Valley
 San Diego County

37 68197 0000000
 Form 01

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	(0.38)	0.00
6286	English Language Acquisition Program, Teacher Training & Student /	0.06	0.06
6300	Lottery: Instructional Materials	0.07	0.07
7090	Economic Impact Aid (EIA)	0.36	0.36
7091	Economic Impact Aid: Limited English Proficiency (LEP)	(0.25)	0.00
9010	Other Local	0.14	0.14
Total, Restricted Balance		0.00	0.63

SACS Form 12-63 ~ All Other Funds Revenue & Expenditure
~ 2010-11 Estimated Actuals & 2011-12 Adopted Budget

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,573.00	17,074.00	-54.6%
3) Other State Revenue		8300-8599	799,925.00	535,120.00	-33.1%
4) Other Local Revenue		8600-8799	628.00	500.00	-20.4%
5) TOTAL, REVENUES			838,126.00	552,694.00	-34.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	314,753.00	269,180.00	-14.5%
2) Classified Salaries		2000-2999	175,182.00	158,481.00	-9.5%
3) Employee Benefits		3000-3999	132,047.00	124,533.00	-5.7%
4) Books and Supplies		4000-4999	149,068.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,883.00	0.00	-100.0%
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	46,565.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			837,498.00	552,194.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			628.00	500.00	-20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			628.00	500.00	-20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	170,473.68	171,101.68	0.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,473.68	171,101.68	0.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,473.68	171,101.68	0.4%
2) Ending Balance, June 30 (E + F1e)			171,101.68	171,601.68	0.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	171,101.68		
	6130	9780	171,101.68		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted				171,601.68	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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	37,573.00	17,074.00	-54.6%
TOTAL, FEDERAL REVENUE			37,573.00	17,074.00	-54.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	797,425.00	535,120.00	-32.9%
All Other State Revenue	All Other	8590	2,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			799,925.00	535,120.00	-33.1%
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	628.00	500.00	-20.4%
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			628.00	500.00	-20.4%
TOTAL, REVENUES			838,126.00	552,694.00	-34.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	234,199.00	190,308.00	-18.7%
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	80,554.00	78,872.00	-2.1%
TOTAL, CERTIFICATED SALARIES			314,753.00	269,180.00	-14.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	137,573.00	127,348.00	-7.4%
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	37,513.00	31,133.00	-17.0%
Other Classified Salaries		2900	96.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			175,182.00	158,481.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,209.00	22,403.00	-11.1%
PERS		3201-3202	6,500.00	9,700.00	49.2%
OASDI/Medicare/Alternative		3301-3302	17,664.00	16,185.00	-8.4%
Health and Welfare Benefits		3401-3402	63,513.00	53,912.00	-15.1%
Unemployment Insurance		3501-3502	3,471.00	6,949.00	100.2%
Workers' Compensation		3601-3602	9,452.00	8,759.00	-7.3%
OPEB, Allocated		3701-3702	724.00	748.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,402.00	1,863.00	32.9%
Other Employee Benefits		3901-3902	4,112.00	4,014.00	-2.4%
TOTAL, EMPLOYEE BENEFITS			132,047.00	124,533.00	-5.7%
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	149,068.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			149,068.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,625.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,158.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,850.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,100.00	0.00	-100.0%
Communications		5900	150.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,883.00	0.00	-100.0%
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%
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	46,565.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,565.00	0.00	-100.0%
TOTAL, EXPENDITURES			837,498.00	552,194.00	-34.1%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,573.00	17,074.00	-54.6%
3) Other State Revenue		8300-8599	799,925.00	535,120.00	-33.1%
4) Other Local Revenue		8600-8799	628.00	500.00	-20.4%
5) TOTAL, REVENUES			838,126.00	552,694.00	-34.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		637,159.00	407,064.00	-36.1%
2) Instruction - Related Services	2000-2999		153,624.00	145,130.00	-5.5%
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		46,565.00	0.00	-100.0%
8) Plant Services	8000-8999		150.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			837,498.00	552,194.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			628.00	500.00	-20.4%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			628.00	500.00	-20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,473.68	171,101.68	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,473.68	171,101.68	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,473.68	171,101.68	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	171,101.68		
Center Based Reserve 6130	6130	9780	171,101.68		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		171,601.68	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
6130	Child Development: Center-Based Reserve Account	0.00	171,601.68
Total, Restricted Balance		0.00	171,601.68

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,577.00	0.00	-100.0%
5) TOTAL, REVENUES			1,577.00	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	6,170.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,338.00	0.00	-100.0%
6) Capital Outlay		6000-6999	(1,539.00)	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			31,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,392.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	281,369.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(278,369.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(308,761.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	308,761.35	0.35	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			308,761.35	0.35	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			308,761.35	0.35	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.35	0.35	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.35		
		0000	0.35		
Transfer to Genl Fund at 2010-11 Year End					
		9780	0.35		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.35	
		0000		0.35	
Transfer to General Fund at 2010-11 Year E					
		9780		0.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,577.00	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			1,577.00	0.00	-100.0%
TOTAL, REVENUES			1,577.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	4,781.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,389.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,170.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	27,338.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,338.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(1,539.00)	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(1,539.00)	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			31,969.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	281,369.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,369.00	0.00	-100.0%
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)			(278,369.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,577.00	0.00	-100.0%
5) TOTAL, REVENUES			1,577.00	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		31,969.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,392.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	281,369.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(278,369.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(308,761.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,761.35	0.35	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,761.35	0.35	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,761.35	0.35	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.35	0.35	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.35		
Transfer to Genl Fund at 2010-11 Year End	0000	9780	0.35		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.35	
Transfer to General Fund at 2010-11 Year End	0000	9780		0.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
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	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	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)			6,500.00	6,500.00	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	776,680.00	72,073.00	-90.7%
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			(776,680.00)	(72,073.00)	-90.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(770,180.00)	(65,573.00)	-91.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,640,587.35	870,407.35	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,587.35	870,407.35	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,587.35	870,407.35	-46.9%
2) Ending Balance, June 30 (E + F1e)			870,407.35	804,834.35	-7.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	870,407.35		
Opt Out Funds	0000	9780	471,172.35		
Interest Income	0000	9780	399,235.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		804,834.35	
Unassigned/Unappropriated Amount		9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	776,680.00	72,073.00	-90.7%
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			776,680.00	72,073.00	-90.7%
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)			(776,680.00)	(72,073.00)	-90.7%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	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)			6,500.00	6,500.00	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	776,680.00	72,073.00	-90.7%
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			(776,680.00)	(72,073.00)	-90.7%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(770,180.00)	(65,573.00)	-91.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,640,587.35	870,407.35	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,587.35	870,407.35	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,587.35	870,407.35	-46.9%
2) Ending Balance, June 30 (E + F1e)			870,407.35	804,834.35	-7.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	870,407.35		
Opt Out Funds	0000	9780	471,172.35		
Interest Income	0000	9780	399,235.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		804,834.35	

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
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	13,000.00	5,000.00	-61.5%
5) TOTAL, REVENUES			13,000.00	5,000.00	-61.5%
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	8,036.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(126.00)	0.00	-100.0%
6) Capital Outlay		6000-6999	1,167,168.00	1,488,962.00	27.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,175,078.00	1,488,962.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,162,078.00)	(1,483,962.00)	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,162,078.00)	(1,483,962.00)	27.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,646,039.76	1,483,961.76	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,039.76	1,483,961.76	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,646,039.76	1,483,961.76	-43.9%
2) Ending Balance, June 30 (E + F1e)			1,483,961.76	(0.24)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,483,961.76		
Modernization Projects	0000	9780	1,483,961.76		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.24)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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	13,000.00	5,000.00	-61.5%
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			13,000.00	5,000.00	-61.5%
TOTAL, REVENUES			13,000.00	5,000.00	-61.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,036.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,036.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	(126.00)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(126.00)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,160,578.00	1,488,962.00	28.3%
Land Improvements		6170	718.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,872.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,167,168.00	1,488,962.00	27.6%
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			1,175,078.00	1,488,962.00	26.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	5,000.00	-61.5%
5) TOTAL, REVENUES			13,000.00	5,000.00	-61.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,175,078.00	1,488,962.00	26.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,175,078.00	1,488,962.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,162,078.00)	(1,483,962.00)	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,162,078.00)	(1,483,962.00)	27.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,646,039.76	1,483,961.76	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,039.76	1,483,961.76	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,646,039.76	1,483,961.76	-43.9%
2) Ending Balance, June 30 (E + F1e)					
			1,483,961.76	(0.24)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,483,961.76		
Modernization Projects	0000	9780	1,483,961.76		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.24)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
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	247,369.00	70,000.00	-71.7%
5) TOTAL, REVENUES			247,369.00	70,000.00	-71.7%
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	1,080.00	1,950.00	80.6%
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			1,080.00	1,950.00	80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,289.00	68,050.00	-72.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,289.00	68,050.00	-72.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,761.39	880,050.39	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,761.39	880,050.39	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,761.39	880,050.39	38.9%
2) Ending Balance, June 30 (E + F1e)			880,050.39	948,100.39	7.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	880,050.39		
Capital Facilities	0000	9780	880,050.39		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		948,100.39	
Capital Facilities	0000	9780		948,100.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	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					
Mitigation/Developer Fees					
		8681	242,369.00	65,000.00	-73.2%
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			247,369.00	70,000.00	-71.7%
TOTAL, REVENUES			247,369.00	70,000.00	-71.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,080.00	1,950.00	80.6%
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			1,080.00	1,950.00	80.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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			1,080.00	1,950.00	80.6%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	247,369.00	70,000.00	-71.7%
5) TOTAL, REVENUES			247,369.00	70,000.00	-71.7%
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		1,080.00	1,950.00	80.6%
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			1,080.00	1,950.00	80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			246,289.00	68,050.00	-72.4%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,289.00	68,050.00	-72.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,761.39	880,050.39	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,761.39	880,050.39	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,761.39	880,050.39	38.9%
2) Ending Balance, June 30 (E + F1e)			880,050.39	948,100.39	7.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	880,050.39		
Capital Facilities	0000	9780	880,050.39		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		948,100.39	
Capital Facilities	0000	9780		948,100.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	7,000.00	-22.2%
5) TOTAL, REVENUES			9,000.00	7,000.00	-22.2%
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)			9,000.00	7,000.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	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			(399,564.00)	(399,564.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,564.00)	(392,564.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,610,690.39	1,220,126.39	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,610,690.39	1,220,126.39	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,610,690.39	1,220,126.39	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,220,126.39	827,562.39	-32.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,220,126.39		
2007-08 Certificated and Class. Early Ret. Ir	0000	9780	1,220,126.39		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		827,562.39	
2007-08 Cert. & Class Early Retirement Incr	0000	9780		827,562.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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	9,000.00	7,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	7,000.00	-22.2%
TOTAL, REVENUES			9,000.00	7,000.00	-22.2%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	399,564.00	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			399,564.00	399,564.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(399,564.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	7,000.00	-22.2%
5) TOTAL, REVENUES			9,000.00	7,000.00	-22.2%
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)			9,000.00	7,000.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	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			(399,564.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,564.00)	(392,564.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,610,690.39	1,220,126.39	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,610,690.39	1,220,126.39	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,610,690.39	1,220,126.39	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,220,126.39	827,562.39	-32.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,220,126.39		
2007-08 Certificated and Class. Early Ret. In	0000	9780	1,220,126.39		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		827,562.39	
2007-08 Cert. & Class Early Retirement Incn	0000	9780		827,562.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary Adopted Budget 2011-12**

DESCRIPTION	OBJECT CODE	FY 2011-12 Current (Base Year)			FY 2012-13 First Projected Year			FY 2013-14 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$10,307,497	\$0	\$10,307,497	\$8,334,696	\$0	\$8,334,696	\$10,713,986	(\$0)	\$10,713,986
A	Beginning Balance as of July 1									
B	Revenues									
1	Revenue Limit Sources	58,738,744	2,133,938	60,872,682	60,621,674	2,190,846	62,812,520	62,367,730	2,142,281	64,510,011
2	Federal Revenues	201,306	5,730,787	5,932,093	201,306	5,730,787	5,932,093	201,306	5,730,787	5,932,093
3	Other State Revenues	9,462,920	3,940,068	13,402,988	9,711,993	4,055,987	13,767,980	9,924,107	4,159,984	14,084,091
4	Other Local Revenues	377,460	7,396,061	7,773,521	379,942	7,579,914	7,959,857	382,869	7,740,004	8,122,874
5	Total Revenues	68,780,430	19,200,854	87,981,284	70,914,915	19,557,534	90,472,450	72,876,012	19,773,057	92,649,069
	Beginning Balance & Revenue (A+B5)	\$79,087,927	\$19,200,854	\$98,288,781	\$79,249,611	\$19,557,534	\$98,807,146	\$83,589,998	\$19,773,057	\$103,363,054
C	Expenditures									
1	Certificated Salaries	35,798,890	8,025,201	43,824,091	36,473,936	8,176,978	44,650,914	37,162,179	8,331,775	45,493,954
2	Classified Salaries	8,084,738	6,911,217	14,995,955	8,229,344	7,029,026	15,258,370	8,376,795	7,149,158	15,525,953
3	Employee Benefits	13,562,521	5,332,262	18,894,783	14,491,060	5,647,975	20,139,035	15,298,080	5,952,589	21,250,669
4	Books & Supplies	1,831,558	3,666,753	5,498,311	1,881,010	3,765,755	5,646,765	1,939,321	3,882,494	5,821,815
5	Services, Other Operating Exp	4,109,505	3,183,322	7,292,827	4,231,400	3,271,546	7,502,945	4,375,132	3,375,574	7,750,706
6	Capital Outlay	106,180	16,175	122,355	109,047	16,612	125,659	112,427	17,127	129,554
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	30,888	0	30,888	30,888	0	30,888	30,888	0	30,888
9	Direct Support/Indirect Costs	(498,507)	265,555	(232,952)	(511,967)	272,725	(239,242)	(527,838)	281,179	(246,658)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	(4,550,000)	0	(4,550,000)	(6,750,000)	0	(6,750,000)
12	Total Expenditures:	\$63,025,773	\$27,400,485	\$90,426,258	\$60,384,718	\$28,180,616	\$88,565,334	\$60,016,984	\$28,989,897	\$89,006,881
D	Interfund Xfers/Other Sources									
1	Transfers In	472,173	0	472,173	472,173	0	472,173	472,173	0	472,173
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	(8,199,631)	8,199,631	0	(8,623,081)	8,623,081	0	(9,216,840)	9,216,840	0
E	Net Increase (Decrease) in Fund Balance	(\$1,972,801)	\$0	(\$1,972,801)	\$2,379,289	(\$0)	\$2,379,289	\$4,114,361	(\$0)	\$4,114,361
F	Ending Balance	\$8,334,696	\$0	\$8,334,696	\$10,713,986	(\$0)	\$10,713,985	\$14,828,347	(\$1)	\$14,828,346
1	Revolving Cash	66,000	0	66,000	66,000	0	66,000	66,000	0	66,000
2	Other Reserves	116,051	0	116,051	116,051	0	116,051	116,051	0	116,051
3	Restricted	0	0	0	0	(0)	(0)	0	(1)	(1)
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments Reserve for Economic	5,439,857	0	5,439,857	7,874,974	0	7,874,974	11,976,088	0	11,976,088
7	Uncertainties	2,712,788	0	2,712,788	2,656,960	0	2,656,960	2,670,206	0	2,670,206
8	Unassigned/unappropriated Amount	0	0	0	1	0	1	1	0	1
G	Components of Ending Fund Balance Total	\$8,334,696	\$0	\$8,334,696	\$10,713,986	(\$0)	\$10,713,985	\$14,828,347	(\$1)	\$14,828,346
	Reserve Percentage Level for this district:	3.00%			3% Calculated Reserve, or \$50,000 (greater of the two)					
	FY 2011-12 ADA Input Sheet (District):	11,874.36			Total Reserves	3% Calculated	Difference*			
					FY 2011-12 Bud	\$2,712,788	\$2,712,788	\$0		
					FY 2012-13 Proj	\$2,656,960	\$2,656,960	\$0		
					FY 2013-14 Proj	\$2,670,206	\$2,670,206	\$0		
	FY 2012-13 Unappropriated Amount is:	Positive								
	FY 2013-14 Unappropriated Amount is:	Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
*NOTE: negative number means reserve % not met. Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,277,232.00	2,277,232.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,277,232.00	2,277,232.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,277,232.00	2,277,232.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,277,232.00	2,277,232.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,277,232.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,277,232.00	
Bond Interest & Redemption Fund	0000	9780		2,277,232.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			2,277,232.00	2,277,232.00	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,277,232.00	2,277,232.00	0.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,277,232.00	2,277,232.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,277,232.00	2,277,232.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00		
Other Designations (by Resource/Object)			0.00		
c) Undesignated Amount			2,277,232.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments (by Resource/Object)				0.00	
d) Assigned					
Other Assignments (by Resource/Object)				2,277,232.00	
Bond Interest & Redemption Fund			0000	9780	2,277,232.00
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
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	3,534,755.00	3,483,765.00	-1.4%
5) TOTAL, REVENUES			3,534,755.00	3,483,765.00	-1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	185,921.00	191,464.00	3.0%
2) Classified Salaries		2000-2999	1,798,447.00	1,909,529.00	6.2%
3) Employee Benefits		3000-3999	644,911.00	768,697.00	19.2%
4) Books and Supplies		4000-4999	127,412.00	28,659.00	-77.5%
5) Services and Other Operating Expenses		5000-5999	726,611.00	584,923.00	-19.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,483,302.00	3,483,272.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,453.00	493.00	-99.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			51,453.00	493.00	-99.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	712,880.35	764,333.35	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,880.35	764,333.35	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			712,880.35	764,333.35	7.2%
2) Ending Net Assets, June 30 (E + F1e)			764,333.35	764,826.35	0.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations					
Smart Steps Operating Reserve	0000	9780	26,997.98		
Extended School Services Operating Resen	9010	9780	737,335.37		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		764,826.35	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	2010-11 Estimated Actuals	2011-12 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	11,300.00	6,200.00	-45.1%
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	3,516,191.00	3,477,565.00	-1.1%
Other Local Revenue					
All Other Local Revenue		8699	7,264.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,534,755.00	3,483,765.00	-1.4%
TOTAL, REVENUES			3,534,755.00	3,483,765.00	-1.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	62,975.00	63,548.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,997.00	113,996.00	0.0%
Other Certificated Salaries		1900	8,949.00	13,920.00	55.5%
TOTAL, CERTIFICATED SALARIES			185,921.00	191,464.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,338.00	40,903.00	4.0%
Classified Support Salaries		2200	5,898.00	5,904.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	74,523.00	151,616.00	103.4%
Clerical, Technical and Office Salaries		2400	290,631.00	296,593.00	2.1%
Other Classified Salaries		2900	1,388,057.00	1,414,513.00	1.9%
TOTAL, CLASSIFIED SALARIES			1,798,447.00	1,909,529.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,466.00	15,958.00	3.2%
PERS		3201-3202	141,003.00	207,419.00	47.1%
OASDI/Medicare/Alternative		3301-3302	141,878.00	151,923.00	7.1%
Health and Welfare Benefits		3401-3402	167,077.00	184,171.00	10.2%
Unemployment Insurance		3501-3502	14,590.00	34,523.00	136.6%
Workers' Compensation		3601-3602	39,696.00	43,521.00	9.6%
OPEB, Allocated		3701-3702	48,184.00	48,188.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	30,465.00	39,819.00	30.7%
Other Employee Benefits		3901-3902	46,552.00	43,175.00	-7.3%
TOTAL, EMPLOYEE BENEFITS			644,911.00	768,697.00	19.2%
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	99,653.00	26,659.00	-73.2%
Noncapitalized Equipment		4400	27,759.00	2,000.00	-92.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,412.00	28,659.00	-77.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,470.00	2,176.00	-37.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,712.00	8,701.00	12.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,386.00	4,086.00	-6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	637,543.00	508,100.00	-20.3%
Professional/Consulting Services and Operating Expenditures		5800	71,610.00	60,503.00	-15.5%
Communications		5900	1,890.00	1,357.00	-28.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			726,611.00	584,923.00	-19.5%
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			3,483,302.00	3,483,272.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,534,755.00	3,483,765.00	-1.4%
5) TOTAL, REVENUES			3,534,755.00	3,483,765.00	-1.4%
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		3,483,302.00	3,483,272.00	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, EXPENSES			3,483,302.00	3,483,272.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,453.00	493.00	-99.0%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			51,453.00	493.00	-99.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	712,880.35	764,333.35	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,880.35	764,333.35	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			712,880.35	764,333.35	7.2%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	764,333.35		
Smart Steps Operating Reserve	0000	9780	26,997.98		
Extended School Services Operating Reserv	9010	9780	737,335.37		
c) Undesignated Amount					
		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt					
		9796		0.00	
b) Restricted Net Assets					
		9797		0.00	
c) Unrestricted Net Assets					
		9790		764,826.35	

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

SACS Form A ~ Average Daily Attendance

SACS Form CC ~ Workers Compensation Certificate

SACS Form CEA/CEB ~ Current Expense Formula

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,698.82	11,522.88	11,522.88	11,522.88
a. Kindergarten	1,379.50	1,379.50				
b. Grades One through Three	3,830.52	3,830.52				
c. Grades Four through Six	3,781.07	3,781.07				
d. Grades Seven and Eight	2,510.82	2,510.82				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.24	1.24				
g. Community Day School	19.73	19.73				
2. Special Education						
a. Special Day Class	329.50	329.50	329.50	329.50	329.50	329.50
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	19.24	19.24	19.24	19.24	19.24	19.24
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	11,871.62	11,871.62	12,047.56	11,871.62	11,871.62	11,871.62
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	2.74	2.74	2.74	2.74	2.74	2.74
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	2.74	2.74	2.74	2.74	2.74	2.74
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,874.36	11,874.36	12,050.30	11,874.36	11,874.36	11,874.36
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
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)	11,874.36	11,874.36	12,050.30	11,874.36	11,874.36	11,874.36
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:
Our funds are pooled with other member Districts and our reserve balances are determined actuarially

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

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

Date of Meeting: Jun 21, 2011

For additional information on this certification, please contact:

Name: Robyn Adams

Title: Director of 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	48,517,559.00	301	108,442.00	303	48,409,117.00	305	14,508.00		307	48,394,609.00	309
2000 - Classified Salaries	16,115,734.00	311	788,246.00	313	15,327,488.00	315	1,817,682.00		317	13,509,806.00	319
3000 - Employee Benefits (Excluding 3800)	19,027,845.00	321	1,541,001.00	323	17,486,844.00	325	858,336.00		327	16,628,508.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,104,066.00	331	459,710.00	333	5,644,356.00	335	881,943.00		337	4,762,413.00	339
5000 - Services . . . & 7300 - Indirect Costs	7,252,298.00	341	79,346.00	343	7,172,952.00	345	731,011.00		347	6,441,941.00	349
TOTAL					94,040,757.00	365			TOTAL	89,737,277.00	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	1,174,597.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			53,712,347.00
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).			3,855.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			53,708,492.00
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.			59.85%
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)	59.85%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.15%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	89,737,277.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	134,605.92

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	43,824,091.00	301	72,085.00	303	43,752,006.00	305	0.00		307	43,752,006.00	309
2000 - Classified Salaries	14,995,955.00	311	736,306.00	313	14,259,649.00	315	1,849,506.00		317	12,410,143.00	319
3000 - Employee Benefits (Excluding 3800)	18,760,284.00	321	1,608,780.00	323	17,151,504.00	325	880,211.00		327	16,271,293.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,614,491.00	331	210,526.00	333	5,403,965.00	335	1,176,455.00		337	4,227,510.00	339
5000 - Services... & 7300 - Indirect Costs	7,059,875.00	341	100,685.00	343	6,959,190.00	345	702,833.00		347	6,256,357.00	349
TOTAL					87,526,314.00	365			TOTAL	82,917,309.00	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)			
7. Unemployment Insurance		3401 & 3402	385
8. Workers' Compensation Insurance		3501 & 3502	390
9. OPEB, Active Employees (EC 41372)		3601 & 3602	392
10. Other Benefits (EC 22310)		3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			395
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)*			0.00
14. TOTAL SALARIES AND BENEFITS			396
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			48,736,618.00
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			58.78%

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)	58.78%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.22%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	82,917,309.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,011,591.17

SACS Form MYP ~ General Fund Multi-Year Projection

SACS Form RL ~ Revenue Limit Summary

SACS Form 01CS ~ Criteria & Standards Review

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary Adopted Budget 2011-12**

DESCRIPTION	OBJECT CODE	FY 2011-12 Current (Base Year)			FY 2012-13 First Projected Year			FY 2013-14 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$0	\$0	\$10,307,497	\$8,334,696	\$0	\$8,334,696	\$10,713,985	\$0	\$10,713,985
A	Beginning Balance as of July 1	\$10,307,497	\$0	\$10,307,497	\$8,334,696	\$0	\$8,334,696	\$10,713,985	\$0	\$10,713,985
B	Revenues									
1	Revenue Limit Sources	58,738,744	2,133,938	60,872,682	60,621,674	2,190,846	62,812,520	62,367,730	2,142,281	64,510,011
2	Federal Revenues	201,306	5,730,787	5,932,093	201,306	5,730,787	5,932,093	201,306	5,730,787	5,932,093
3	Other State Revenues	9,462,920	3,940,068	13,402,988	9,711,993	4,055,987	13,767,980	9,924,107	4,159,984	14,084,091
4	Other Local Revenues	377,460	7,396,061	7,773,521	379,942	7,579,914	7,959,857	382,869	7,740,004	8,122,874
5	Total Revenues	68,780,430	19,200,854	87,981,284	70,914,915	19,557,534	90,472,450	72,876,012	19,773,057	92,649,069
	Beginning Balance & Revenue (A+B5)	\$79,087,927	\$19,200,854	\$98,288,781	\$79,249,611	\$19,557,534	\$98,807,146	\$83,589,998	\$19,773,056	\$103,363,054
C	Expenditures									
1	Certificated Salaries	35,798,890	8,025,201	43,824,091	36,473,936	8,176,978	44,650,914	37,162,179	8,331,775	45,493,954
2	Classified Salaries	8,084,738	6,911,217	14,995,955	8,229,344	7,029,026	15,258,370	8,376,795	7,149,158	15,525,953
3	Employee Benefits	13,562,521	5,332,262	18,894,783	14,491,060	5,647,975	20,139,035	15,298,080	5,952,589	21,250,669
4	Books & Supplies	1,831,558	3,666,753	5,498,311	1,881,010	3,765,755	5,646,765	1,939,321	3,882,494	5,821,815
5	Services, Other Operating Exp	4,109,505	3,183,322	7,292,827	4,231,400	3,271,546	7,502,945	4,375,132	3,375,574	7,750,706
6	Capital Outlay	106,180	16,175	122,355	109,047	16,612	125,659	112,427	17,127	129,554
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	30,888	0	30,888	30,888	0	30,888	30,888	0	30,888
9	Direct Support/Indirect Costs	(498,507)	285,555	(212,952)	(511,967)	272,725	(239,242)	(527,838)	281,179	(246,658)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	(4,550,000)	0	(4,550,000)	(6,750,000)	0	(6,750,000)
12	Total Expenditures:	\$63,025,773	\$27,400,485	\$90,426,258	\$60,384,718	\$28,180,616	\$88,565,334	\$60,016,984	\$28,989,897	\$89,006,881
D	Interfund Xfers/Other Sources									
1	Transfers In	472,173	0	472,173	472,173	0	472,173	472,173	0	472,173
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	(8,199,631)	8,199,631	0	(8,623,081)	8,623,081	0	(9,216,840)	9,216,840	0
E	Net Increase (Decrease) In Fund Balance	(\$1,972,801)	\$0	(\$1,972,801)	\$2,379,289	\$0	\$2,379,289	\$4,114,361	\$0	\$4,114,361
F	Ending Balance	\$8,334,696	\$0	\$8,334,696	\$10,713,986	\$0	\$10,713,985	\$14,828,347	\$0	\$14,828,346
1	Revolving Cash	66,000	0	66,000	66,000	0	66,000	66,000	0	66,000
2	Other Reserves	116,051	0	116,051	116,051	0	116,051	116,051	0	116,051
3	Restricted	0	0	0	0	(0)	(0)	0	(1)	(1)
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments Reserve for Economic	5,439,857	0	5,439,857	7,874,974	0	7,874,974	11,976,088	0	11,976,088
7	Uncertainties	2,712,788	0	2,712,788	2,656,960	0	2,656,960	2,670,206	0	2,670,206
8	Unassigned/unappropriated Amount	0	0	0	1	1	1	1	1	1
G	Components of Ending Fund Balance Total	\$8,334,696	\$0	\$8,334,696	\$10,713,986	\$0	\$10,713,985	\$14,828,347	\$0	\$14,828,346
	Reserve Percentage Level for this district:	3.00%			3% Calculated Reserve, or \$50,000 (greater of the two)					
	FY 2011-12 ADA Input Sheet (District):	11,874.36			Total Reserves	3% Calculated	Difference*			
					FY 2011-12 Bud	\$2,712,788	\$0			
					FY 2012-13 Proj	\$2,656,960	\$0			
					FY 2013-14 Proj	\$2,670,206	\$0			
	FY 2012-13 Unappropriated Amount is:	Positive								
	FY 2013-14 Unappropriated Amount is:	Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
*NOTE: negative number means reserve % not met compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	58,738,744.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,228.40	3.22%	6,428.67	2.71%	6,602.90
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		11,874.36	0.00%	11,874.36	0.00%	11,874.36
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		73,958,263.82	3.22%	76,336,341.90	2.71%	78,405,211.64
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		73,958,263.82	3.22%	76,336,341.90	2.71%	78,405,211.64
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		59,348,548.38	3.22%	61,256,860.92	2.71%	62,917,046.13
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)		(1,769,460.00)	3.22%	(1,826,368.00)	-2.66%	(1,777,803.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,159,655.00	2.72%	1,191,181.00	3.13%	1,228,486.87
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		58,738,743.38	3.21%	60,621,673.92	2.88%	62,367,730.00
2. Federal Revenues	8100-8299	201,306.00	0.00%	201,306.00	0.00%	201,306.00
3. Other State Revenues	8300-8599	9,462,920.00	2.63%	9,711,993.00	2.18%	9,924,107.00
4. Other Local Revenues	8600-8799	377,460.00	0.66%	379,942.00	0.77%	382,869.00
5. Other Financing Sources	8900-8999	(7,727,458.00)	5.48%	(8,150,908.00)	7.28%	(8,744,667.00)
6. Total (Sum lines A1k thru A5)		61,052,971.38	2.80%	62,764,006.92	2.18%	64,131,345.00
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				35,798,890.00		36,473,936.00
b. Step & Column Adjustment				675,046.00		688,243.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,798,890.00	1.89%	36,473,936.00	1.89%	37,162,179.00
2. Classified Salaries						
a. Base Salaries				8,084,738.00		8,229,344.00
b. Step & Column Adjustment				144,606.00		147,451.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,084,738.00	1.79%	8,229,344.00	1.79%	8,376,795.00
3. Employee Benefits	3000-3999	13,562,521.00	6.85%	14,491,060.00	5.57%	15,298,080.00
4. Books and Supplies	4000-4999	1,831,558.00	2.70%	1,881,010.00	3.10%	1,939,321.00
5. Services and Other Operating Expenditures	5000-5999	4,109,505.00	2.97%	4,231,400.00	3.40%	4,375,132.00
6. Capital Outlay	6000-6999	106,180.00	2.70%	109,047.00	3.10%	112,427.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,888.00	0.00%	30,888.00	0.00%	30,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(498,507.00)	2.70%	(511,967.00)	3.10%	(527,838.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(4,550,000.00)		(6,750,000.00)
11. Total (Sum lines B1 thru B10)		63,025,773.00	-4.19%	60,384,718.00	-0.61%	60,016,984.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,972,801.62)		2,379,288.92		4,114,361.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,307,497.09		8,334,695.47		10,713,984.39
2. Ending Fund Balance (Sum lines C and D1)		8,334,695.47		10,713,984.39		14,828,345.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	182,051.00		182,051.00		182,051.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,439,857.09		7,874,974.00		11,976,088.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,712,788.00		2,656,959.39		2,670,206.39
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,334,695.09		10,713,984.39		14,828,345.39

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,712,788.00		2,656,959.39		2,670,206.39
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	804,834.35		804,834.35		804,834.35
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,517,622.35		3,461,793.74		3,475,040.74
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure reductions are not included for several board approved reductions as they are only estimated at this time. These reductions are in process however involve the collective bargaining process therefore are not included until negotiations are complete. The reductions will be included in future budget revisions. In addition in 11-12, 12-13 and 13-14, the District has assigned a portion of the fund balance for a potential cut to the revenue limit of approximately \$330 per ADA. Without this designation the cuts listed would not be necessary. The District Budget Study Committee will continue meeting to address the budget deficit.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,133,938.00	2.67%	2,190,846.00	-2.22%	2,142,281.00
2. Federal Revenues	8100-8299	5,730,787.00	0.00%	5,730,787.00	0.00%	5,730,787.00
3. Other State Revenues	8300-8599	3,940,068.00	2.94%	4,055,987.00	2.56%	4,159,984.00
4. Other Local Revenues	8600-8799	7,396,061.00	2.49%	7,579,914.00	2.11%	7,740,004.00
5. Other Financing Sources	8900-8999	8,199,631.00	5.16%	8,623,081.00	6.89%	9,216,840.00
6. Total (Sum lines A1 thru A5)		27,400,485.00	2.85%	28,180,615.00	2.87%	28,989,896.00
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				8,025,201.00		8,176,978.00
b. Step & Column Adjustment				151,777.00		154,797.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,025,201.00	1.89%	8,176,978.00	1.89%	8,331,775.00
2. Classified Salaries						
a. Base Salaries				6,911,217.00		7,029,026.00
b. Step & Column Adjustment				117,809.00		120,132.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,911,217.00	1.70%	7,029,026.00	1.71%	7,149,158.00
3. Employee Benefits	3000-3999	5,332,262.00	5.92%	5,647,975.00	5.39%	5,952,589.00
4. Books and Supplies	4000-4999	3,666,753.00	2.70%	3,765,755.00	3.10%	3,882,494.00
5. Services and Other Operating Expenditures	5000-5999	3,183,322.00	2.77%	3,271,546.00	3.18%	3,375,574.00
6. Capital Outlay	6000-6999	16,175.00	2.70%	16,611.00	3.11%	17,127.00
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	265,555.00	2.70%	272,724.00	3.10%	281,179.00
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)		27,400,485.00	2.85%	28,180,615.00	2.87%	28,989,896.00
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)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.63				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.63)		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure reductions are not included for several board approved reductions as they are only estimated at this time. These reductions are in process however involve the collective bargaining process therefore are not included until negotiations are complete. The reductions will be included in future budget revisions. In addition in 11-12, 12-13 and 13-14, the District has assigned a portion of the fund balance for a potential cut to the revenue limit of approximately \$330 per ADA. Without this designation the cuts listed would not be necessary. The District Budget Study Committee will continue to meet to address the budget deficit.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	60,872,682.00	3.19%	62,812,519.92	2.70%	64,510,011.00
2. Federal Revenues	8100-8299	5,932,093.00	0.00%	5,932,093.00	0.00%	5,932,093.00
3. Other State Revenues	8300-8599	13,402,988.00	2.72%	13,767,980.00	2.30%	14,084,091.00
4. Other Local Revenues	8600-8799	7,773,521.00	2.40%	7,959,856.00	2.05%	8,122,873.00
5. Other Financing Sources	8900-8999	472,173.00	0.00%	472,173.00	0.00%	472,173.00
6. Total (Sum lines A1 thru A5)		88,453,456.38	2.82%	90,944,621.92	2.39%	93,121,241.00
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				43,824,091.00		44,650,914.00
b. Step & Column Adjustment				826,823.00		843,040.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,824,091.00	1.89%	44,650,914.00	1.89%	45,493,954.00
2. Classified Salaries						
a. Base Salaries				14,995,955.00		15,258,370.00
b. Step & Column Adjustment				262,415.00		267,583.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,995,955.00	1.75%	15,258,370.00	1.75%	15,525,953.00
3. Employee Benefits	3000-3999	18,894,783.00	6.59%	20,139,035.00	5.52%	21,250,669.00
4. Books and Supplies	4000-4999	5,498,311.00	2.70%	5,646,765.00	3.10%	5,821,815.00
5. Services and Other Operating Expenditures	5000-5999	7,292,827.00	2.88%	7,502,946.00	3.30%	7,750,706.00
6. Capital Outlay	6000-6999	122,355.00	2.70%	125,658.00	3.10%	129,554.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,888.00	0.00%	30,888.00	0.00%	30,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(232,952.00)	2.70%	(239,243.00)	3.10%	(246,659.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(4,550,000.00)		(6,750,000.00)
11. Total (Sum lines B1 thru B10)		90,426,258.00	-2.06%	88,565,333.00	0.50%	89,006,880.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,972,801.62)		2,379,288.92		4,114,361.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,307,497.09		8,334,695.47		10,713,984.39
2. Ending Fund Balance (Sum lines C and D1)		8,334,695.47		10,713,984.39		14,828,345.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	182,051.00		182,051.00		182,051.00
b. Restricted	9740	0.63		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,439,857.09		7,874,974.00		11,976,088.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,712,788.00		2,656,959.39		2,670,206.39
2. Unassigned/Unappropriated	9790	(0.63)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,334,696.09		10,713,984.39		14,828,345.39

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,712,788.00		2,656,959.39		2,670,206.39
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.63)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	804,834.35		804,834.35		804,834.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,517,621.72		3,461,793.74		3,475,040.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.89%		3.91%		3.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		11,871.62		11,871.62		11,871.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		90,426,258.00		88,565,333.00		89,006,880.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		90,426,258.00		88,565,333.00		89,006,880.00
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)		2,712,787.74		2,656,959.99		2,670,206.40
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)		2,712,787.74		2,656,959.99		2,670,206.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,107.05	6,083.05
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719	8.17	8.35
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,091.22	6,228.40
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,091.22	6,228.40
b. Revenue Limit ADA	0033	12,050.30	11,874.36
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,401,028.37	73,958,263.82
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,401,028.37	73,958,263.82
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,216,001.64	59,348,548.38
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	502,738.00	1,172,688.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	264,166.00	210,707.00
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)	---	238,572.00	961,981.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,454,573.64	60,310,529.38

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	20,436,965.00	20,628,523.00
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	20,436,965.00	20,628,523.00
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	40,017,608.64	39,682,006.38
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	13,030.00	13,033.00
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(13,030.00)	(13,033.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,004,578.64	39,668,973.38
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	40,004,578.64	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	167,144.00	167,144.00
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	267,853.00	267,853.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	22,917.00	22,917.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	12,469.81	12,472.85	N/A	Met
Second Prior Year (2009-10)	12,205.84	12,219.88	N/A	Met
First Prior Year (2010-11)	12,052.59	12,050.30	0.0%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	11,874.36			

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 (2008-09)	12,782	12,782	12,760	0.2%	Met
Second Prior Year (2009-10)	12,505	12,505	12,544	N/A	Met
First Prior Year (2010-11)	12,343	12,343	12,387	N/A	Met
Budget Year (2011-12)	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 (2008-09)	12,220	12,760	95.8%
Second Prior Year (2009-10)	12,038	12,544	96.0%
First Prior Year (2010-11)	11,872	12,387	95.8%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	11,872	12,343	96.2%	Met
1st Subsequent Year (2012-13)	11,872	12,343	96.2%	Met
2nd Subsequent Year (2013-14)	11,872	12,343	96.2%	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 (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,091.22	6,228.40	6,428.67	6,602.90
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	4,997.05	4,998.04	5,158.75	5,298.56
d. Prior Year Funded BRL per ADA		4,997.05	4,998.04	5,158.75
e. Difference (Step 1c minus Step 1d)		0.99	160.71	139.81
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.22%	2.71%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	12,050.30	11,874.36	11,874.36	11,874.36
b. Prior Year Revenue Limit (Funded) ADA		12,050.30	11,874.36	11,874.36
c. Difference (Step 2a minus Step 2b)		(175.94)	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.46%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-1.44%	3.22%	2.71%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.44% to -.44%	2.22% to 4.22%	1.71% to 3.71%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	20,436,965.00	20,628,523.00	20,628,523.00	20,628,523.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	60,441,543.00	60,297,496.00	62,518,438.00	64,218,135.00
District's Projected Change in Revenue Limit:		-0.24%	3.68%	2.72%
Revenue Limit Standard:		-2.44% to -.44%	2.22% to 4.22%	1.71% to 3.71%
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)

The change in revenue limit is due to drop in ADA in 2010-11, negative cola, and deficit factor. The enrollment/ADA is flattening out beginning with the 2011-12 year.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	71,471,481.87	78,677,716.97	90.8%
Second Prior Year (2009-10)	61,286,494.97	66,392,832.74	92.3%
First Prior Year (2010-11)	56,602,327.00	62,801,366.00	90.1%
	Historical Average Ratio:		91.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
		3.0%	3.0%
	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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 MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	57,446,149.00	63,025,773.00	91.1%	Met
1st Subsequent Year (2012-13)	59,194,340.00	60,384,718.00	98.0%	Not Met
2nd Subsequent Year (2013-14)	60,837,054.00	60,016,984.00	101.4%	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)

There is an unallocated \$6,750,000 budget reduction listed in 1314. If the \$330 ADA cut is not included in future State budgets, this cut will not be necessary. Changes and budget reductions will be reported in future budget reports and multi-year projections and as information becomes available.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.44%	3.22%	2.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.44% to 8.56%	-6.78% to 13.22%	-7.29% to 12.71%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.44% to 3.56%	-1.78% to 8.22%	-2.29% to 7.71%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	11,378,976.00		
Budget Year (2011-12)	5,932,093.00	-47.87%	Yes
1st Subsequent Year (2012-13)	5,932,093.00	0.00%	No
2nd Subsequent Year (2013-14)	5,932,093.00	0.00%	No

Explanation:
(required if Yes)

One time Federal funds, Ed Jobs, Special Ed ARRA funds, Title I ARRA and SFSF ARRA are not included in the 2011-12, 2012-13 or 2013-14. 2010-11 also includes carryover and one-time deferred and unused grant funds which have an effect and cause changes in these revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	16,183,565.00		
Budget Year (2011-12)	13,402,988.00	-17.18%	Yes
1st Subsequent Year (2012-13)	13,767,980.00	2.72%	No
2nd Subsequent Year (2013-14)	14,084,091.00	2.30%	No

Explanation:
(required if Yes)

2010-11 carryover and one-time deferred and unused grant funds effect the changes in State revenue. Also one-time changes to and an increase in 2011-12 to Class Size Reduction penalties which results in reduced funding. Additionally one-time Mandated cost funding was recieved in 2010-11.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	9,223,617.00		
Budget Year (2011-12)	7,773,521.00	-15.72%	Yes
1st Subsequent Year (2012-13)	7,959,856.00	2.40%	No
2nd Subsequent Year (2013-14)	8,122,873.00	2.05%	No

Explanation:
(required if Yes)

2010-11 carryover and one-time deferred and unused grant funds as well as reductions to 1011Special Education AB602 funding effect the changes in Local revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	5,976,722.00		
Budget Year (2011-12)	5,498,311.00	-8.00%	Yes
1st Subsequent Year (2012-13)	5,646,765.00	2.70%	No
2nd Subsequent Year (2013-14)	5,821,815.00	3.10%	No

Explanation:
(required if Yes)

2010-11 carryover and one-time deferred and unused grant funds are budgeted in these objects in 2010-11. The subsequent years do not include any carryover funds.

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

First Prior Year (2010-11)	7,531,815.00		
Budget Year (2011-12)	7,292,827.00	-3.17%	No
1st Subsequent Year (2012-13)	7,502,946.00	2.88%	No
2nd Subsequent Year (2013-14)	7,750,706.00	3.30%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2010-11)	36,786,158.00		
Budget Year (2011-12)	27,108,602.00	-26.31%	Not Met
1st Subsequent Year (2012-13)	27,659,929.00	2.03%	Met
2nd Subsequent Year (2013-14)	28,139,057.00	1.73%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2010-11)	13,508,537.00		
Budget Year (2011-12)	12,791,138.00	-5.31%	Met
1st Subsequent Year (2012-13)	13,149,711.00	2.80%	Met
2nd Subsequent Year (2013-14)	13,572,521.00	3.22%	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)

One time Federal funds, Ed Jobs, Special Ed ARRA funds, Title I ARRA and SFSF ARRA are not included in the 2011-12, 2012-13 or 2013-14. 2010-11 also includes carryover and one-time deferred and unused grant funds which have an effect and cause changes in these revenues.

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

2010-11 carryover and one-time deferred and unused grant funds effect the changes in State revenue. Also one-time changes to and an increase in 2011-12 to Class Size Reduction penalties which results in reduced funding. Additionally one-time Mandated cost funding was recieved in 2010-11.

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

2010-11 carryover and one-time deferred and unused grant funds as well as reductions to 1011Special Education AB602 funding effect the changes in Local revenue.

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

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

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

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 10, 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)	90,426,258.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	90,426,258.00	904,262.58	1,989,511.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,452,670.97	6,098,914.19	2,926,956.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.40)	0.00	(0.63)
d. Available Reserves (Lines 1a through 1c)	5,452,670.97	6,098,914.19	2,926,955.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	109,053,419.34	100,629,744.22	97,565,193.00
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)	109,053,419.34	100,629,744.22	97,565,193.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	6.1%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	2.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	(2,384,537.65)	78,677,716.97	3.0%	Not Met
Second Prior Year (2009-10)	(2,415,533.94)	66,968,493.18	3.6%	Not Met
First Prior Year (2010-11)	2,910,935.00	62,804,366.00	N/A	Met
Budget Year (2011-12) (Information only)	(1,972,801.00)	63,025,773.00		

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)

The Board of Trustees has identified and approved over \$17M in expenditure reductions. Some of the reductions have been included in the 1112 projection. Those not included are subject to collective bargaining and will be included in future budget revisions. The District Budget Study Committee will continue to meet and explore further budget reductions and will open wage negotiations with the Associations if the State Budget includes additional cuts.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	10,517,613.21	12,196,633.68	N/A	Met
Second Prior Year (2009-10)	6,186,771.68	9,812,096.03	N/A	Met
First Prior Year (2010-11)	6,247,908.03	7,396,562.09	N/A	Met
Budget Year (2011-12) (Information only)	10,307,497.09			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,872	11,872	11,872
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	90,426,258.00	88,565,333.00	89,006,880.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	90,426,258.00	88,565,333.00	89,006,880.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,712,787.74	2,656,959.99	2,670,206.40
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)	2,712,787.74	2,656,959.99	2,670,206.40

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,712,788.00	2,656,959.39	2,670,206.39
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.63)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	804,834.35	804,834.35	804,834.35
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,517,621.72	3,461,793.74	3,475,040.74
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.89%	3.91%	3.90%
District's Reserve Standard (Section 10B, Line 7):	2,712,787.74	2,656,959.99	2,670,206.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(7,085,709.00)			
Budget Year (2011-12)	(8,199,631.00)	1,113,922.00	15.7%	Not Met
1st Subsequent Year (2012-13)	(8,623,081.00)	423,450.00	5.2%	Met
2nd Subsequent Year (2013-14)	(9,216,840.00)	593,759.00	6.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	1,458,150.00			
Budget Year (2011-12)	472,173.00	(985,977.00)	-67.6%	Not Met
1st Subsequent Year (2012-13)	472,173.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	472,173.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	(3,000.00)			
Budget Year (2011-12)	0.00	3,000.00	-100.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. 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 increase in contribution is a result of the use of one time funded (deferred revenue, prior year carryover, various ARRA funds) expenditures moving back to the unrestricted general fund. Additional classified staffing reductions will take place between July 1st and September 1st 2011. The savings from these reductions will be incorporated into the subsequent budget revisions in 2011-12.

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)

2010-11 includes one-time transfers in from the Special Reserve and Deferred Maintenance fund.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund 01-8000	General Fund 01-7400	108,263
Certificates of Participation				
General Obligation Bonds	18	Bond Fund 51	Bond Fund 51	42,364,189
Supp Early Retirement Program	2	Capital Outlay 40-9700	General Fund 03-3900/Reimb Capital Outlay 40	758,105
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	782,455

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, 2011
Supp. Early Retirement Pgm #2	4	General Fund 01	General Fund 01	2,024,025
Textbook Adoption Hought Mifflin	1	General Fund 01	General Fund 01 - To be paid in July 2011	445,555
Aeries	1	General Fund 01	General Fund 01 - To be paid in July 2011	45,300

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	30,888	30,888	30,888	30,888
Certificates of Participation				
General Obligation Bonds	2,596,925	2,732,525	2,856,250	2,986,750
Supp Early Retirement Program	399,563	399,563	399,563	0
State School Building Loans				
Compensated Absences	782,455	782,455	782,455	782,455

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Supp. Early Retirement Pgm #2	533,837	533,837	533,837	533,837
Textbook Adoption Hought Mifflin	445,555	0	0	0
Aeries	45,300	0	0	0
Total Annual Payments:	4,834,523	4,479,268	4,602,993	4,333,930
Has total annual payment increased over prior year (2010-11)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

Retirees pay out of pockets costs in excess of District cap

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
	0	0

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

5. OPEB Contributions

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,528,919.00	2,528,919.00	2,528,919.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,455,351.00	1,512,816.00	1,664,097.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,455,351.00	1,512,816.00	1,512,816.00
d. Number of retirees receiving OPEB benefits	190	190	190

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

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

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

Yes

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

The District participates in the San Diego County Office of Education Fringe Benefits Consortium for Dental and Life Insurance. Additionally the District participates in the San Diego County Office of Education Joint Powers Authority for Property, Liability, and Workers Compensation Insurance. The funds are pooled with other member Districts and the reserve levels are actuarially determined by an independent consultant. The District is a member of the banking pool which has different levels of self insured retention than the small district pool.

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

0.00
0.00

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. Required contribution (funding) for self-insurance programs	1,740,926.00	1,810,961.00	1,891,311.00
b. Amount contributed (funded) for self-insurance programs	1,740,926.00	1,810,961.00	1,891,311.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	597.2	512.2	512.2	512.2

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<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) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	383.7	372.2	372.2	372.2

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	46.0	44.0	44.0	44.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes	Yes
Total cost of salary settlement	(211,170)	(211,170)	(211,170)
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

End of School District Budget Criteria and Standards Review
