

**MERCED UNION HIGH
SCHOOL DISTRICT**

2011-12 ALL FUNDS BUDGET



2011-12 ALL FUNDS BUDGET

Presented to:

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June 8, 2011

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Purpose of the Budget

The purpose of the 2011-12 All Funds Budget is to serve as a guideline for the utilization of resources used to meet the needs of students of the district as entrusted to the Governing Board and Superintendent. It is the intent and philosophical belief of the Governing Board to expend the resources of the district so that the benefits are as directly related to the students in the classroom and to the total educational experience as possible. Every effort has been made to develop and publish a budget that is understandable and reflects the philosophy of complete disclosure.

As with most other districts in the State, not all grants, categorical moneys and other revenue adjustments are known at the beginning of each fiscal year. When adjustments to the Budget are necessary, the income and expenditures are adjusted by actions taken by the Governing Board. When additional unanticipated revenue is received during the course of the year, the income and expenditures are adjusted accordingly.

Description of the District

The Merced Union High School District (MUHSD) was established in 1915 and encompasses an area of approximately 625 square miles. MUHSD operates schools from six campus sites in the cities of Atwater, Livingston and Merced.

Campuses include:

- Atwater High School, a campus serving ninth through twelfth grades, established in 1958.
- Buhach Colony High School, a campus serving ninth through twelfth grades, established in 2001.
- Livingston High School, a campus serving ninth through twelfth grades, established in 1924.
- Merced High School, a campus serving ninth through twelfth grades, current campus established in 1958.
- Golden Valley High School, a campus serving ninth through twelfth grades, established in 1994.
- East Campus Educational Center. It supports four separate educational programs, which include:
 - Independence High School, focusing on independent studies
 - Merced Adult School
 - Sequoia High School, focusing on at-risk ninth, tenth and eleventh grade students
 - Yosemite High School, MUHSD's continuation school

DISTRICT MISSION STATEMENT

“We educate and empower all students to become 21st century learners, workers and citizens.”

CORE BELIEFS

- Every person deserves respect.
- Diversity of talents, abilities, ethnicity, cultures, backgrounds, and attitudes enriches the learning and work environment.
- Participation is necessary to sustain a democracy.
- We prepare students for their educational and career futures.
- We believe in providing inclusive, equal educational opportunities to all students.
- Students and staff deserve a safe and orderly environment conducive to working and learning.
- Schools play an important role in student wellness.
- Good work and study habits result in greater opportunities for our students and employees.
- High Challenge + High Support = High Performance.
- A highly effective, dedicated professional staff is necessary to make a difference in the lives of our students.
- The classroom teacher is critical to student learning.
- Teachers take responsibility for student learning.
- Knowing where students are, is as important as knowing where you want them to be.
- Each student will be provided access to the visual/performing arts.
- We value, measure and manage continuous improvement.
- Fiscal responsibility is foundational to district success. Every program will be evaluated annually and resource allocation decisions shall be made according to district priorities.

BOARD PRIORITIES AND OBJECTIVES: 2011-12

- | | |
|---------|--|
| Goal #1 | Establish Safe and Orderly Schools. |
| Goal #2 | Guarantee that all students (9 th through adult) learn at high levels in academics. |
| Goal #3 | Create multiple pathways to student success. |
| Goal #4 | Create/Provide comprehensive Guidance Plan and Services. |
| Goal #5 | Recruit, develop the capacity of and retain a highly qualified staff that is reflective of diverse student populations. |
| Goal #6 | Maximize the use of technology to engage student learning and increase student achievement. |
| Goal #7 | Maintain the long-term fiscal integrity and solvency of the district and improve the effectiveness of resource allocation. |
| Goal #8 | Maintain district facilities and provide for student enrollment growth. |

2011-12 General Fund Revenue Budget Assumptions

- This all funds budget is for fiscal year 2011-12 and includes a General Fund multi-year projection for fiscal year 2012-13 and 2013-14.
- There is no growth or decline, compared to 2010-11, in Average Daily Attendance (ADA) used to project revenues.
- The General Fund budgeted revenues for 2011-12 are \$81.9 million and are based on the following assumptions:
 - The 2011-12 adjusted base revenue limit (with deficit) is projected to be \$6,010.89 per ADA
 - 2.24% cost of living adjustment (COLA)
 - 19.754% revenue limit deficit
 - Projected ADA is 9,843
 - Lottery revenue is \$111.00 per ADA unrestricted Lottery and \$17.50 for restricted instructional materials
 - Transfer in from Fund 17, Special Reserve for Other Than Capital Outlay, of \$1 million to partially offset decrease in state revenue limit
 - Transfer in from Fund 13, Cafeteria Fund, of \$300,000 to “pay back” temporary loan made to meet Cafeteria cash needs
 - Elimination of one-time Federal ARRA revenues
 - Projected revenue decrease of 10% for federal categorical funding
 - No COLA for special education funding or state categorical funding

2011-12 General Fund Expenditure Budget Assumptions

- The General Fund budgeted expenditures for 2011-12 are \$82.9 million and are based on the following assumptions:
 - 1.5% step and column increase
 - No budgeted COLA for salaries
 - Health Insurance cap of \$9,300 for certificated and management and \$10,209 for classified staff
 - Transfer out of \$300,000 to Fund 13, Cafeteria Fund, to meet temporary cash needs
 - Decrease in expenditures due to loss of Federal ARRA revenues and projected 10% decrease in federal categorical grants

2011-12 General Fund Budgeted Revenue

California’s system for funding public schools has been in place for 38 years – with additions and changes that range from major voter and judicial decisions to annual tinkering by lawmakers. As a result, the system is extraordinarily complex and difficult to understand. Please consider below, a simplified description of the basics of the California School Finance System and how that system applies to Merced Union High School District. The General Fund is largely dependent upon State revenue and State allocations determined by California laws. These funding mechanisms trigger revenues for the Merced Union High School District from four major sources, identified below:

1. State Revenue Limit, comprised of sales tax, income tax, local property taxes and revenue limit funding, accounts for 75.40% of the General Fund;
2. Federal Sources, which accounts for 7.75% of General Fund;
3. Other State Revenues, which includes lottery income, accounts for 13.36% of the General Fund; and
4. Other Local Miscellaneous Sources accounts for 3.49%. This includes interest income, facility use fees, transportation fees, transfers in, etc.

2011-12 General Fund Revenues		
Revenue Source	2011-12 Original Budget	Percent
Revenue Limit	\$ 61,729,481	75.40%
Federal Revenue	6,342,945	7.75%
Other State Revenue	10,934,411	13.36%
Other Local Revenue	1,500,953	1.83%
Transfers In	1,363,000	1.66%
Total	\$ 81,870,790	100.00%

Revenue Limit - \$62 million

In 1972, the California Legislature set revenue limits for each district, roughly according to the district's expenditures on general education programs. Initially, the variation among revenue limits was great, and the *Serrano v. Priest* court case eventually required the state to make district general purpose money more nearly equal per pupil. By 2000, 97% of the state's students were within a band of about \$350 dollars.

The Legislature and governor may provide inflation (cost-of-living) adjustments to revenue limits. However, neither the school board nor local voters can increase the revenue limit. If local property tax revenues rise within a district, the increase goes toward the district's revenue limit. The state's share is then reduced by the same amount.

The formula for funding schools includes a statutory inflation factor (COLA); however, the state sometimes applies a deficit to the COLA which offsets the positive effect of the COLA. For the 2011-12 budget, the proposed COLA is 2.24% with a 19.754% revenue limit deficit. Prior year, 2010-11, included a COLA of -.39% and a deficit of 17.963%.

The following is a simplified summary for MUHSD of the components of the 2011-12 Funded Base Revenue Limit per Average Daily Attendance (ADA) compared to fiscal year 2010-11.

Revenue Limit Base Rate			
	2010-11	2011-12	Change
Prior Year Base Revenue Limit	\$ 7,355.58	\$ 7,326.58	
COLA	\$ (29.00)	\$ 164.00	
Total	\$ 7,326.58	\$ 7,490.58	
Deficit	\$ (1,316.07)	\$ (1,479.69)	
Total Funded Revenue Limit	\$ 6,010.51	\$ 6,010.89	\$ 0.38

The revenue limit base rates are based on the Governor's May 2011-12 Revised Budget and the School Services of California's dashboard.

Revenue Limit Sources			
	2010-11 Estimated Actuals	2011-12 Original Budget	Change
Revenue Limit State Aid	\$ 48,954,196	\$ 49,720,097	\$ 765,901
Property Taxes	12,199,154	11,949,223	(249,931)
PERS Reduction Transfer	178,476	153,161	(25,315)
Trans to Charter/In Lieu Property Tax	(93,000)	(93,000)	-
	\$ 61,238,826	\$ 61,729,481	\$ 490,655

Federal Revenues - \$6.3 million

Budgeted federal revenues in 2011-12 reflect the loss of \$4.4 million prior year funds from the American Recovery and Reinvestment Act. At the time the budget was prepared there had been information received that some federal grants might be decreased by as much as 10%; and, although definitive information had not been received, the district determined that the possible 10% cut should be included in the 2011-12 budgeted revenues in order to reflect fiscal conservatism. Also, included in the budgeted revenues are projections for prior year deferrals. Any adjustments to federal revenues will be reflected in the 2011-12 1st Interim Reports in December, 2011.

Federal Revenues			
	2010-11 Estimated Actuals	2011-12 Original Budget	Change
Sp. Ed. - Basic Grant (PL 94-142)	\$ 1,918,816	\$ 1,918,816	\$ -
ARRA-IDEA Pt B Basic Local Assistance	1,339,586	-	(1,339,586)
All Other Federal Revenues	35,972	35,972	-
Title I Pt A Basic Grant	3,184,507	3,138,802	(45,705)
ARRA Title 1 Pt A Basic	524,118	-	(524,118)
ARRA SFSF Education State Grants	147,504	-	(147,504)
Carl Perkins Act - Vocational Pgrm	333,411	300,069	(33,342)
Safe and Drug Free School	72,815	-	(72,815)
ARRA - Education Jobs Bill	2,285,370	-	(2,285,370)
ARRA - Education Technology	49,970	-	(49,970)
NCLB: Title II Pt A Principal Training	9,810	4,905	(4,905)
NCLB: Title II Pt A Teacher Quality	428,470	466,151	37,681
NCLB: Title II Pt D Technology	15,476	9,393	(6,083)
NCLB: Title III Immigrant Education	21,347	15,935	(5,412)
NCLB: Title III Ltd English	296,812	254,708	(42,104)
Homeless Children Education Grant	31,580	36,542	4,961
ARRA McKinney Vento Homeless Youth	6,357	-	(6,357)
Readiness & Emergency Management	23,388	40,000	16,612
Engineering Pathways	107,400	85,000	(22,400)
Medi-cal Billing Option	30,000	36,652	6,652
	<u>\$ 10,862,709</u>	<u>\$ 6,342,945</u>	<u>\$ (4,519,765)</u>

Other State Revenues - \$11 million

In comparison to the 2010-11 Estimated Actuals the 2011-12 budgeted other state revenues decreased by \$578,405, with the largest decrease in Mandated Cost reimbursements of \$461,003. The 2011-12 mandated cost reimbursements are unknown at the time of budget preparation; therefore, it was

prudent to not include any projections in the budgeted revenues. Economic Impact Aid was reduced by 10% based on information received. Any adjustments to state revenues will be reflected in the 2011-12 1st Interim Reports in December, 2011.

Flexed State Revenues

Senate Bill 70, included in the 2011-12 budget, extended flexibility options for Tier III state categorical funds through 2014-15. Historically, MUHSDs use of Tier III flexed dollars has continued to fund programs that were previously restricted. However, due to the continuing decrease in state funding, the district utilized the flexibility option and transferred \$634,611 of unspent Tier III dollars to the unrestricted general fund. The amount transferred was carryover dollars and will not negatively impact our programs.

State Revenues			
	2010-11 Estimated Actuals	2011-12 Original Budget	Change
Tier I - No Flexibility:			
Special Education	\$ 2,648,270	\$ 2,648,270	\$ -
Economic Impact Aid	1,527,229	1,374,506	(152,723)
State Lottery	1,209,797	1,130,680	(79,117)
Lottery - Instructional Materials	175,970	178,260	2,290
Sp. Ed. - Workability	358,990	358,990	-
Tier II - No Flexibility:			
Transportation-Home to School	524,550	524,550	-
Agriculture Vocational Education	82,285	75,701	(6,584)
Tier III - Transfer Flexibility:			
Unrestricted Flexed Revenues	1,239,794	605,183	(634,611)
Hourly Programs	1,326,033	1,326,033	-
Instructional Materials	590,388	590,388	-
Instructional Program Support	101,883	551,883	450,000
Professional/Staff Development	24,821	209,432	184,611
Safety	339,503	339,503	0
Community Day School (Add'l Funding)	72,790	72,790	-
CA High School Exit Exam	302,923	302,923	-
ELL Support	-	45,836	45,836
Teacher Credentialing	202,269	202,269	-
Other:			
All Other State Revenues	83,730	70,890	(12,839)
MAA	240,589	326,323	85,734
Mandated Cost Reimbursements	461,003	-	(461,003)
	\$ 11,512,816	\$ 10,934,411	\$ (578,405)

Other Local Revenue - \$1.5 million

Budgeted local revenues in comparison to 2010-11 estimated actuals increased \$37,967. The majority of the increase is due to the increase of interest income.

Other Local Revenue			
	2010-11	2011-12	
	Estimated	Original	
	Actuals	Budget	Changes
Community Redevelopment Funds	\$ 47,433	\$ 46,222	\$ (1,211)
Sale of Equipment/Supplies	5,643	5,643	0
Sp.Ed. Food Cart	10,000	9,886	(114)
Leases and Rentals	855	6,574	5,719
Interest	75,000	102,000	27,000
Interagency Services between LEAS	22,508	22,508	-
ROP - County Funded	431,724	431,724	-
All Other Fees and Contracts	83,205	83,205	-
All Other Local Revenues	718,320	724,892	6,572
Transfer of Apportionment from MCOE	68,300	68,300	-
Total	\$ 1,462,987	\$ 1,500,953	\$ 37,967

Other Financing Sources – Transfers In - \$1.4 million

A transfer of \$2.1 million from Fund 17, Special Reserve for Other than Capital Outlay, into Fund 01, General Fund, was required in 2010-11 to meet district cash needs due to prior year revenue limit deferrals. Although deferrals are still an ongoing concern, the district is not projecting a negative cash balance in 2011-12 at this time. In addition, from Fund 17, a transfer of \$1 million has been budgeted as directed by the Board of Trustees in June 2010 to offset decreased state funding.

A transfer of \$60,000 from Fund 20, Special Reserve for Postemployment Benefits, was budgeted into Fund 01, General Fund, as an offset to pay-as-you-go retiree health cost.

Included in the 2011-12 budget is a transfer in to the General Fund from Fund 13, Cafeteria Fund, as repayment for a possible temporary cash loan plus interest.

Transfers In			
	2010-11	2011-12	
	Estimated	Original	
	Actuals	Budget	Changes
Between General Fund & Special Reserve Funds	\$ 2,160,000	\$ 1,060,000	\$ (1,100,000)
Other Authorized Interfund Transfers	303,000	303,000	-
	\$ 2,463,000	\$ 1,363,000	\$ (1,100,000)

2011-12 Budgeted Expenditures

2011-12 Expenditures			
	2011-12 Original Budget		Percent
Certificated Salaries	\$	39,275,625	47.37%
Classified Salaries		13,353,699	16.10%
Employee Benefits		16,482,356	19.88%
Books and Supplies		4,684,455	5.65%
Services		7,942,447	9.58%
Capital Outlay		113,536	0.14%
Other Outgo		768,382	0.93%
Transfers out		300,000	0.36%
Total	\$	82,920,500	100.00%

Salaries and Benefits - \$69.1 million

Salaries and Benefits, as budgeted, reflect 83.35% of the total expenditures. The net change to certificated salaries is due to the elimination of 17 FTE, a 1.5% percent increase for step and column movement and the addition of one certificated management position resulting in a net decrease of \$2.6 million in comparison to the 2010-11 estimated actuals.

Classified salaries show an increase of \$202,295. Two positions, one instructional aide and a maintenance worker, were eliminated; however, two part-time custodians were made full-time pool workers resulting in a net decrease of .47 FTE compared to 2010-11. The net increase in classified salaries resulted from the reclassification of 14 employees, the additional hours for pool workers, and a 1.5% increase for salary schedule step movement.

Costs charged to employee benefits include statutory benefits, health and welfare caps, and Public Agency Retirement Services (PARS) premiums.

Salaries and Benefits			
	2010-11 Estimated Actuals	2011-12 Original Budget	Change
Certificated Salaries	\$ 41,882,748	\$ 39,275,625	\$ (2,607,123)
Classified Salaries	13,151,404	13,353,699	202,295
Employee Benefits	16,583,151	16,482,356	(100,796)
Total	\$ 71,617,303	\$ 69,111,680	\$ (2,505,624)

The health and welfare cap for certificated and management staff is \$9,300 per year and \$10,209 per year for classified staff.

A PARS was offered to staff again in 2010-11 for a cost of \$173,003 to the district per year for five years. The total number of employees that retired with PARS was eight classified and 13 certificated.

Negotiated agreements with bargaining units have not been settled for 2011-12 at the time of budget preparation.

Other Expenditures - \$13.5 million

Other expenditures are 16.65% of total budgeted expenditures. Other expenditures include books, supplies, professional services, utilities, equipment, indirect costs, other agency expenditures and transfers out. With the exception of transfers out, increased expenditures reflect a slight increase of 2% compared to the 2010-11 estimated actuals.

Transfers out in the budget year, in comparison to 2010-11 estimated actuals, shows a decrease of \$2,205,527. In 2010-11, it was necessary to temporarily borrow in July, 2010 \$2.1 million from Fund 17, Special Reserve for Other Than Capital Outlay, to meet general fund cash needs due to revenue limit cash deferrals enacted by the state. The repayment of \$2.1 million, back into Fund 17, was made in September, 2010. A transfer out from the general fund of \$107,827 was made into Fund 17 to be designated for future e-rate projects. A temporary cash loan of \$297,700 was made to Fund 13, Cafeteria for meet the funds cash needs.

At the time the budget was prepared the district is not budgeting a temporary cash loan from Fund 17 to meet projected cash flow needs since a cash flow projection (SACS form CASH) for 2011-12 shows a positive ending cash balance. A temporary cash loan of \$300,000 is budgeted for Fund 13 to meet projected cash needs for the Cafeteria fund.

Other Expenditures			
	2010-11 Estimated Actuals	2011-12 Original Budget	Change
Books and Supplies	\$ 4,496,415	\$ 4,684,455	\$ 188,040
Services	7,837,887	7,942,447	104,561
Capital Outlay	248,840	113,536	(135,304)
Other Outgo	649,358	768,382	119,024
Transfers out	2,505,527	300,000	(2,205,527)
Total	\$ 15,738,027	\$ 13,808,821	\$ (1,929,206)

Fund Balance, Reserves

Total projected General Fund revenue including transfers into the General Fund is \$81,870,790 with total budgeted expenditures including transfers out of the General Fund of \$82,920,500. Budgeted expenses exceed budgeted revenue (deficit spending) by \$1,049,710.

A review of budgeted expenses reveals that the following unrestricted expenses, that could be considered expenses from prior-year carryovers, will be drawn from the beginning fund balance and not from budget-year revenue:

Assigned 2010-11 Carryovers	
	Amount
Self-Pay Retirees Health Coverage	\$ 452,887
Site Renaissance Fair	1,890
ELL GVHS Award	1,000
TIER III:	
Instructional Materials	606,110
Instructional Program Support	628,860
Safety	140,127
California High School Exit Exam	47,747
Teacher Credentialing	114,216
	<u>\$ 1,992,837</u>

The above carry-over expenses total \$1,992,837 and is drawn from the General Fund beginning fund balance. In order to provide an accurate picture of the district's budgeted deficit spending, it is important to subtract the budgeted carryover expenditures from the total deficit spending (\$1,049,710). This reduces the actual deficit spending to zero.

The 2010-11 General Fund ending balance (2011-12 beginning balance) is currently projected to be \$13,850,252. An exact ending balance and a precise breakdown will not be available until late August after year-end closing is completed and the unaudited actuals are available. It should be noted that a lower or higher ending balance is possible due to prior-year adjustments in State funding, expenses that are budgeted that do not materialize or unexpected expenditures that are not budgeted, and restricted carryovers not yet quantifiable.

The Governmental Accounting Standards Board (GASB) has adopted Statement Number 54 to implement in fiscal year 2010-11 guidelines for budget reporting to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. The implementation of GASB 54 requires ending fund balance components to be classified into the following categories: Nonspendable Revolving Cash and Stores; Restricted; Committed; Assigned, Reserve for Economic Uncertainties and Unassigned/Unappropriated Amount. The table below lists the district's ending fund components:

Components of Ending Fund Balance 2011-12 Budget	
	Amount
Nonspendable	
Revolving Cash	\$ 20,000
Stores	200,000
Restricted	1,563,823
Assigned	
Self-Pay Retiree Health Coverage	74,280
Instructional Materials	825,190
Instructional Program Support	748,916
Professional/Staff Development	204,513
Safety	162,312
California High School Exit Exam	145,262
Teacher Credentialing	207,645
For Future New School Expenditures	1,208,814
Budget Stabilization	2,640,399
Reserve for Economic Uncertainties	5,849,097
Total Appropriated	\$ 13,850,252
Unassigned/Unappropriated	-

Each year beginning fiscal year 2011-12 revenues from Tier III flexed state categoricals ELL Support and Supplemental Hours will be assigned to the new school for future expenditures. In addition, \$463,814 received in 2010-11, and carried over into 2011-12, for prior year mandated cost reimbursements will be assigned to supplement the funds set aside beginning 2011-12. Below is a projected cash flow for the new school for budget year 2011-12 and, to meet the required multi-year projections, two subsequent fiscal years, 2012-13 and 2013-14.

New School Cash Flow			
New School Cash Flow	2011-12	2012-13	2013-14
Beginning Balance	\$ 463,814	\$ 1,208,814	\$ 2,279,942
ELL Support	45,000	45,000	45,000
Supplemental Hours	700,000	1,300,000	1,300,000
Total Revenues	\$ 1,208,814	\$ 2,553,814	\$ 3,624,942
Expenditures:			
Personnel Costs	\$ -	\$ 263,872	\$ 1,327,079
Other Costs	-	10,000	298,055
Total Costs	\$ -	\$ 273,872	\$ 1,625,134
Ending Balance	\$ 1,208,814	\$ 2,279,942	\$ 1,999,808

The Governor's May Revise Budget eliminated the \$330 per ADA cut that was included in his January budget. However, the \$330 per ADA decrease was contingent on tax extensions and increases that have not occurred at this point in time. Merced County Office of Education District Services is suggesting that the \$330 per ADA (\$3.4 million) be included in the Reserve for Economic Uncertainties to set the funds aside in case the taxes are not extended. The district's legally required reserve of 3% is \$2,487,615. Adding the \$3.4 million to the required reserve gives the district a total of \$5,849,097, a 7.05% reserve.

Based upon the current budget, the district will be able to meet its financial obligations for 2011-12, two subsequent fiscal years, 2012-13 and 2013-14, and maintain a reserve for economic uncertainties equal to the required 3% minimum.

**MERCED UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget	2012-13 Projected Budget	2013-14 Projected Budget
REVENUES					
REVENUE LIMIT	59,543,550	61,238,826	61,729,481	63,021,316	64,664,869
FEDERAL INCOME	7,404,720	10,862,709	6,342,945	6,342,945	6,342,945
OTHER STATE INCOME	13,191,061	11,512,816	10,934,411	11,271,070	11,562,656
LOCAL INCOME	1,328,531	1,462,987	1,500,953	1,500,954	1,500,954
Total Current Year Revenue	81,467,862	85,077,338	80,507,790	82,136,285	84,071,424
EXPENDITURES					
CERTIFICATED SALARIES	41,004,842	41,882,748	39,275,625	40,128,631	41,793,768
CLASSIFIED SALARIES	14,082,382	13,151,404	13,353,699	13,554,004	13,757,314
EMPLOYEE BENEFITS	16,981,161	16,583,151	16,482,356	16,729,591	16,980,535
BOOKS AND SUPPLIES	3,908,259	4,496,415	4,684,455	4,694,455	4,982,510
SERVICES	6,646,673	7,837,887	7,942,447	8,138,121	8,390,403
CAPITAL OUTLAY	69,968	248,840	113,536	113,536	113,536
OTHER OUTGO	639,210	912,878	1,032,406	1,032,406	1,032,406
DIRECT SUPPORT/INDIRECT COSTS	(260,956)	(263,520)	(264,024)	(264,024)	(264,024)
Total Expenditures	83,071,539	84,849,803	82,620,500	84,126,720	86,786,448
OTHER FINANCING SOURCES/USES					
INTERFUND TRANSFERS-IN	711,696	2,463,000	1,363,000	1,363,000	1,363,000
INTERFUND TRANSFERS-OUT	569,518	2,505,527	300,000	300,000	300,000
Total Other Changes	142,178	(42,527)	1,063,000	1,063,000	1,063,000
NET INCREASE/(DECREASE)	(1,461,500)	185,008	(1,049,710)	(927,435)	(1,652,024)
BEGINNING BALANCE	16,176,454	14,714,954	14,899,962	13,850,252	12,922,817
PLUS TOTAL REVENUES & OTHER FINANCING SOURCES/USES	82,179,558	87,540,338	81,870,790	83,499,285	85,434,424
TOTAL AVAILABLE	98,356,012	102,255,292	96,770,752	97,349,537	98,357,241
LESS: TOTAL EXPENDITURES	83,641,057	87,355,330	82,920,500	84,426,720	87,086,448
Total Ending Balance	14,714,954	14,899,962	13,850,252	12,922,817	11,270,793
Components of Ending Fund Balance					
Nonspendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Stores	182,826	145,842	200,000	200,000	200,000
Restricted	2,392,251	1,288,621	1,563,823	1,563,823	1,573,069
Assigned					
Other Assignments	9,610,645	7,463,357	6,217,332	5,244,710	3,503,649
Reserved for Economic Uncertainties	2,509,232	5,982,142	5,849,097	5,894,284	5,974,075
Unappropriated 6/30	0	0	0	0	0
Total Ending Balance	14,714,954	14,899,962	13,850,252	12,922,817	11,270,793

GENERAL FUND REVENUE

	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
REVENUE LIMIT SOURCES				
8011 REV LIMIT STATE AID-CURR YEAR	54,531,093	47,130,489	48,954,196	49,720,097
8019 REV LIMIT STATE AID-PRIOR YEAR	(31,316)	6,196	-	-
8021 HOME OWNERS EXEMPTION	171,290	177,294	177,294	177,294
8022 TIMBER YIELD TAX	7	-	-	-
8029 OTHER SUBVENTIONS/IN-LIEU TAX	4,130	3,911	-	-
8041 SECURED TAX ROLLS	13,767,162	10,063,105	11,879,734	11,629,803
8042 UNSECURED ROLL TAXES	790,004	894,816	894,816	894,816
8043 PRIOR YEARS TAXES	14,607	10,438	10,438	10,438
8044 SUPPLEMENTAL TAXES	(28,239)	43,334	47,245	47,245
8045 EDUC REV AUGMENTATION FUND	(2,197,988)	(842,025)	(842,025)	(842,025)
8046 SUPPLEMENTAL ERAF	-	1,809,912	-	-
8047 COMMUNITY REDEVELOPMENT FUNDS	59,028	6,266	31,652	31,652
8092 PERS REDUCTION TRANSFER	349,284	316,069	178,476	153,161
8096 TRF TO CHARTER IN LIEU PROP TX	(118,754)	(76,256)	(93,000)	(93,000)
Subtotal, Revenue Limit Sources	67,310,306	59,543,550	61,238,826	61,729,481
FEDERAL REVENUE				
8181 SP ED-BASIC GRT ENT PL94-142	1,870,156	1,943,697	1,918,816	1,918,816
ARRA IDEA PT B BASIC LOCAL ASSIST	371,904	116,321	1,339,586	-
8290 ALL OTHER FERDERAL REVENUES	-	34,783	35,972	35,972
TITLE I PT A BASIC GRANT	2,309,801	2,275,089	3,184,507	3,138,802
ARRA TITLE I PT A BASIC	-	853,299	524,118	-
NCLB-CORRECTIVE ACTION PLANS	370,636	-	-	-
NCLB NONPRGM IMPROVEMENT LEAS	-	1,262	-	-
ARRA SFSF EDUCATION STATE GRANTS	4,446,048	931,096	147,504	-
VOC PGM-CARL PERKINS ACT	322,977	336,188	333,411	300,069
SAFE & DRUG FREE SCHOOL	54,058	61,095	72,815	-
ARRA EDUCATION JOBS BILL	-	-	2,285,370	-
ARRA EDUCATION TECHNOLOGY	-	-	49,970	-
NCLB: TITLE II PT A PRCPL TRNG	-	-	9,810	4,905
NCLB: TITLE II PT A TCHR QUAL	374,152	463,241	428,470	466,151
NCLB: TITLE II PT D TECHNOLOGY	15,822	21,903	15,476	9,393
TITLE V-INNOVATIVE FORMULA ENT	72,400	-	-	-
NCLB: TITLE III IMMIGRANT ED	6,699	51,805	21,347	15,935
NCLB: TITLE III LTD ENGLISH	154,186	143,270	296,812	254,708
HOMELESS CHILDREN EDUC GRANTS	-	42,536	31,580	36,542
ARRA MCKINNEY VENTO HOMELESS YOUTH	-	1,694	6,357	-
READINESS & EMERGENCY MGMT	-	-	23,388	40,000
ENGINEERING PATHWAYS	-	-	107,400	85,000
MEDI-CAL BILLING OPTION	21,283	68,279	30,000	36,652
GEAR-UP	343,890	59,161	-	-
Subtotal, Federal Revenue	10,734,012	7,404,720	10,862,709	6,342,945
OTHER STATE REVENUE				
8311 OTHER STATE APPORTIONMENT	1,279,510	2,744,648	-	-
COMMUNITY DAY SCHOOLS	73,129	-	-	-
SPECIAL EDUCATION	3,060,153	-	2,648,270	2,648,270
ECONOMIC IMPACT AID	833,526	714,756	785,066	706,559
ECONOMIC IMPACT AID-LEP	699,363	723,949	742,163	667,947
GIFTED & TALENTED EDUCATION	80,093	-	-	-
TRANSPORTATION-HOME TO SCHOOL	654,141	524,349	524,550	524,550
8319 OTHER STATE APPORT-PRIOR YEAR	3,022	-	-	-
COMMUNITY DAY SCHOOLS	(6,379)	3,802	-	-
GIFTED & TALENTED EDUCATION	(2)	-	-	-
8435 NINTH GRADE C S REDUCTION	23,962	-	-	-
8550 MANDATED COST REIMBURSEMENTS	-	-	461,003	-
8560 STATE LOTTERY	1,217,575	1,221,504	1,209,797	1,130,680
LOTTERY: INSTRUCTIONAL MATERIALS	144,457	194,936	175,970	178,260
8590 ALL OTHER STATE REVENUES	82,800	85,855	83,730	70,890
M A A (DISTRICTS)	62,434	413,451	240,589	326,323
COMM BASED ENGLISH TUTORING	48,370	-	-	-
SCHL SAFETY & VIOLENCE GR 8-12	362,793	-	-	-
SPECIAL EDUCATION	14,914	-	-	-
SP ED-WORKABILITY	358,990	358,990	358,990	358,990
ARTS & MUSIC BLOCK GRANT	154,656	-	-	-
AGRICULTURE VOCATIONAL EDUC	78,952	72,096	82,285	75,701
SCHOOL GARDENS 1-TM	11,454	-	-	-

GENERAL FUND REVENUE

	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
CAHSEE INTENSIVE INSTR & SVCS	319,664	-	-	-
SUPPLMNTL SCHL CNSLNG PGM	652,601	-	-	-
OTHER STATE REVENUE CONT.				
INST MAT REALIGNMT PRGM(IMFRP)	626,987	-	-	-
INST MAT ENGLISH LEARNERS	1,523	-	-	-
PARTNERSHIP ACADEMIES PROGRAM	3	72,375	-	-
IMMED INTERVENTION/UNDERPERFRM	-	-	-	-
PEER ASSISTANCE & REVIEW (PAR)	32,735	-	-	-
PROF DEV MATH & READING ACT	189,135	-	-	-
STF DEV: ADMINISTRATOR TRNG	7,800	-	-	-
FISCAL SOLVENCY GRANTS	-	8,857	-	-
PUPIL RETENTION BLOCK GRANT	76,337	-	-	-
TEACHER CRED BLOCK GRANT	140,381	-	-	-
PROFESSIONAL DEV BLOCK GRANT	173,566	-	-	-
TARGETED INSTRUCTIONAL IMP BG	174,858	-	-	-
SCHOOL & LIBRARY IMPROVEMENT	88,779	-	-	-
8591 STATE REVENUE FLEXIBILITY	-	1,721,314	1,239,794	605,183
HOURLY PROGRAMS - FLEX	-	1,965,403	1,326,033	1,326,033
INSTRUCTIONAL MATERIALS - FLEX	-	590,950	590,388	590,388
INSTRUCTIONAL PROGRAM SUPPORT - FLEX	-	753,465	101,883	551,883
PROF/STAFF DEVELOPMENT - FLEX	-	96,981	24,821	209,432
SAFETY - FLEX	-	304,155	339,503	339,503
COMMUNITY DAY SCHOOL - FLEX	-	52,024	72,790	72,790
CA HIGH SCHOOL EXIT EXAM - FLEX	-	319,197	302,923	302,923
ELL SUPPORT - FLEX	-	45,819	-	45,836
TEACHER CREDENTIALLING - FLEX	-	202,187	202,269	202,269
Subtotal, Other State Revenue	11,722,282	13,191,061	11,512,816	10,934,411
OTHER LOCAL REVENUE				
8625 COMMUNITY REDEVELOPMENT FUNDS	112,280	8,206	47,433	46,222
8631 SALE OF EQUIPMENT/SUPPLIES	18,787	15,643	5,643	5,643
8634 SP. ED. FOOD CART SALES	6,817	8,186	10,000	9,886
8639 ALL OTHER STATE				
8650 LEASES AND RENTALS	6,543	9,823	855	6,574
8660 INTEREST	285,978	46,701	75,000	102,000
8672 NON-RESIDENT STUDENT FEES	-	-	3,005	3,005
8677 INTERAGENCY SERVICES BETWEEN LEA'S	11,091	13,549	22,508	22,508
ROP - COUNTY FUNDED	470,903	423,918	431,724	431,724
8689 ALL OTHER FEES AND CONTRACTS	126,622	59,675	80,200	80,200
8699 ALL OTHER LOCAL REVENUES	1,555,594	674,547	718,320	724,892
8792 TRANSFER OF APPORTIONMENT FROM MCOE	93,266	68,283	68,300	68,300
Subtotal, Other Local Revenue	2,687,882	1,328,531	1,462,987	1,500,953
OTHER FINANCING SOURCES				
8912 INTFD TF BETWN GEN & SPEC RES	2,044,382	408,696	2,160,000	1,060,000
8919 OTHER AUTH INTERFUND TF IN	201,836	303,000	303,000	303,000
Subtotal, Other Financing Sources	2,246,218	711,696	2,463,000	1,363,000
TOTAL REVENUE	94,700,700	82,179,558	87,540,338	81,870,789

GENERAL FUND EXPENDITURES

	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
CERTIFICATED SALARIES				
1100 CERTIFICATED TEACHERS SALARIES	33,936,078	33,261,670	34,272,498	32,058,297
1200 CERT PUPIL SUPPORT SALARY	3,179,227	2,989,115	2,861,673	2,720,852
1300 CERTIFICATED SUPERV & ADM SAL	5,514,239	4,754,057	4,748,577	4,496,476
1900 OTHER CERTIFICATED SALARIES	-	-	-	-
Subtotal, Certificated Salaries	42,629,544	41,004,842	41,882,748	39,275,625
CLASSIFIED SALARIES				
2100 INSTRUCTIONAL AIDE SALARIES	2,672,062	2,507,149	1,892,304	1,874,454
2200 CLASSIFIED SUPPORT SALARIES	6,526,263	6,461,224	6,265,658	6,283,734
2300 CLASSIFIED SUPERV & ADMIN SAL	1,312,812	1,360,551	1,276,558	1,244,236
2400 CLERICAL/TECHNICAL/OFFICE SAL	3,554,788	3,545,412	3,522,484	3,739,111
2900 OTHER CLASSIFIED SALARIES	238,015	208,046	194,400	212,164
Subtotal, Classified Salaries	14,303,940	14,082,382	13,151,404	13,353,699
EMPLOYEE BENEFITS				
3100 STRS	3,499,666	3,372,919	3,429,445	3,200,844
3200 PERS	1,172,292	1,205,881	1,293,643	1,352,472
3300 SOCIAL SECURITY / MEDICARE	1,548,115	1,510,960	1,511,328	1,520,473
3400 HEALTH & WELFARE	8,577,786	8,265,623	8,325,704	8,039,455
3500 SUI	170,184	166,019	397,387	834,142
3600 WORKER'S COMPENSATION	953,649	626,652	543,134	362,235
3700 RETIREE BENEFITS	1,435,718	1,155,661	529,310	486,638
3800 PERS REDUCTION	327,004	292,605	159,876	119,767
3900 OTHER BENEFITS	2,054,464	384,842	393,326	566,329
Subtotal, Employee Benefits	19,738,878	16,981,161	16,583,151	16,482,356
BOOKS AND SUPPLIES				
4100 APPRVD TEXTBKS/CORE CURRICULAR	20,994	3,552	96,589	133,852
4200 BOOKS AND REFERENCE MATERIALS	1,092,469	430,778	264,539	340,297
4300 SUPPLIES	2,229,743	2,269,407	3,244,460	3,822,937
4400 NON-CAPITALIZED EQUIPMENT	1,275,638	1,204,522	890,826	382,368
4700 FOOD	-	-	-	5,000
Subtotal, Books and Supplies	4,618,844	3,908,259	4,496,415	4,684,455
SERVICES & OTHER OPERATING EXPENDITURES				
5100 SUBAGREEMENT OF SERVICES	156,725	119,728	120,000	120,000
5200 TRAVEL & CONFERENCE	320,549	262,713	437,992	503,791
5300 DUES & MEMBERSHIPS	69,098	65,071	53,025	64,840
5400 INSURANCE	539,842	452,912	417,883	486,734
5500 OPERATION & HOUSEKEEPING SERVICE	2,680,539	2,394,607	2,751,486	2,540,840
5600 RENTALS,LEASES AND REPAIRS	396,741	374,760	445,897	548,381
5700 DIRECT COST TRANSFERS	1813	2665	(2762)	(1900)
5800 OTHER CONTRACTED SERVICES	3,341,760	2,770,457	3,315,720	3,178,593
5900 COMMUNICATIONS	255,905	203,761	298,646	501,169
Subtotal, Services & Other Operating Expenditures	7,762,972	6,646,673	7,837,887	7,942,447
CAPITAL OUTLAY				
6200 BUILDINGS & IMPROVEMNT OF BLDG	26,113	8,691	115,681	20,000
6400 EQUIPMENT	257,583	61,277	133,159	92,336
6500 EQUIPMENT REPLACEMENT	-	-	-	1,200
Subtotal, Capital Outlay	283,696	69,968	248,840	113,536
OTHER OUTGO				
7130 STATE SPECIALS SCHOOLS	35,091	29,093	21,798	24,000
7141 OTH TUIT, EXC CST PMT TO DIST	-	-	-	-
7142 TUITION, EXCESS COST, COE	655,200	593,171	874,340	1,008,406
7200 OTHER TRANSFERS OUT	-	-	-	-
7300 DIRECT SUPPORT/ INDIRECT COST	(254,701)	(260,956)	(263,520)	(264,024)
7400 DEBT SERVICE - EXPENDITURES	18,322	16,946	16,740	-
7600 OTHER FINANCING USES	685,018	569,518	2,505,527	300,000
Subtotal Other Outgo	1,138,930	947,772	3,154,885	1,068,382
TOTAL EXPENDITURES AND TRANSFERS OUT	90,476,803	83,641,057	87,355,330	82,920,500

Other District Funds

The General Fund of the district, as presented in the earlier part of the document, is the main operational fund of the district. However, there are other special purpose funds. The special funds have a budgeting and accounting process similar to the General Fund in that a budget must be adopted for any of the active special funds and the accounting process is governed by the same laws, rules and regulations as the General Fund.

The Merced County Treasurer invests the money in the special funds as part of the commingled money of the district. Interest earned is deposited directly to each individual fund by the Merced County Office of Education.

Other Funds	
Fund No.	Fund Description
11	Adult Education
12	Child Development
13	Cafeteria/Nutrition Services
14	Deferred Maintenance
15	Pupil Transportation Equipment Fund
17	Special Reserve, Other Than Capital Outlay
20	Special Reserve, Postemployment Benefits
21	Building Fund
25	Capital Facilities Fund
35	County School Facilities
43	Special Reserve for Capital Projects
51	Bond Interest/Redemption
53	Tax Override

Fund 11 - Adult Education Fund

The Adult Education Fund is used to account separately for Federal, State and Local revenues for adult education programs. Examples of classes offered are GED, High School Diploma, English as a Second Language, and Vocational and Parenting courses. Programs include instruction and assessment, culminating in certification and diploma. Adult enrichment courses are available to the public as well. Adult School Fund Budget is fluid, and programs may vary or change based on funding sources and allocations.

Revenue Assumptions

The estimated beginning balance is \$117,199. Total income for 2011-12 is budgeted at \$2,286,251. The state revenue estimated at \$1,631,072, is the major portion of the income. State revenue for Fund 11 is a Tier III categorical and allows for transfers into the general fund. Due to the state revenue limit decrease in funding \$300,000 of the Tier III dollars from the 2010-11 Adult Fund ending balance were transferred into the general fund.

Expenditure Assumptions

Budgeted expenditures total \$2,184,849 for 2011-12 including: salaries and benefits at \$1,785,375; \$173,719 for books and supplies; \$148,200 operating expenses; and \$77,555 transferred to the general fund as indirect costs.

ADULT EDUCATION FUND (11.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09	2009-10	2010-11	2011-12
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 885,115	\$ 802,733	\$ 382,826	\$ 117,199
REVENUE	2,439,985	1,944,785	1,957,753	2,286,251
TOTAL AVAILABLE FUND	\$ 3,325,100	\$ 2,747,518	\$ 2,340,579	\$ 2,403,450
EXPENDITURES	2,522,367	2,364,693	2,223,380	2,184,849
PROJ. ENDING BALANCE	\$ 802,733	\$ 382,826	\$ 117,199	\$ 218,601

Fund 12 - Child Development

The Child Development Fund is a self-supporting fund established for the purpose of separately accounting for the District's daycare Child Care Program.

Revenue Assumptions

1. The principal revenue account for this fund is State Revenue.

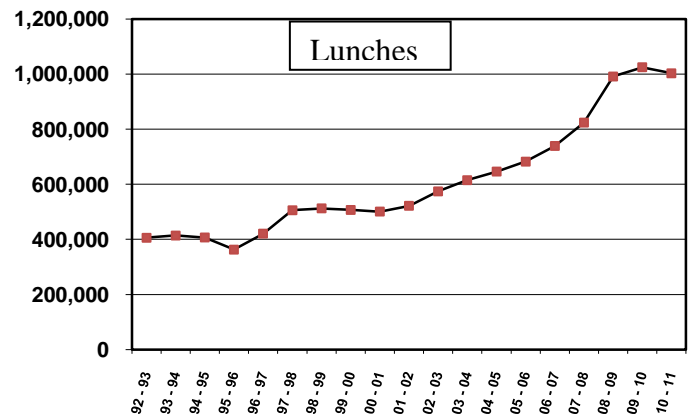
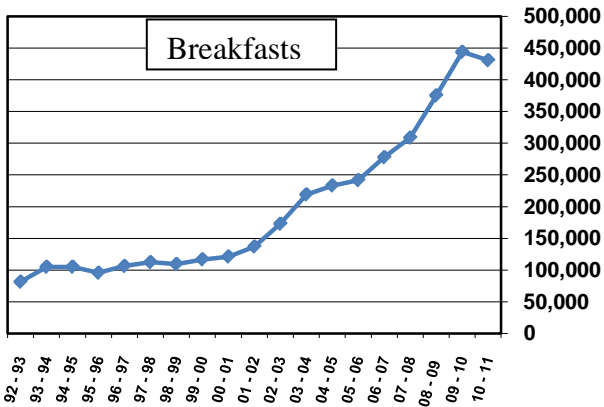
Expenditure Assumptions

1. Approximately 94 percent of the fund's resources are spent on salaries and benefits.

CHILD DEVELOPMENT FUND (12.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 594,939	\$ 627,643	\$ 120,778	\$ 17,879
REVENUE	561,321	31,692	452,304	510,356
TOTAL AVAILABLE FUND	\$ 1,156,260	\$ 659,335	\$ 573,082	\$ 528,235
EXPENDITURES	528,617	538,558	555,203	514,551
PROJ. ENDING BALANCE	\$ 627,643	\$ 120,778	\$ 17,879	\$ 13,684

Fund 13 - Cafeteria/Nutrition Services Fund

The Cafeteria Fund is a self-supporting fund for the Nutrition Services Department, which provides meals under the National School Lunch Program. Nutrition Services provides approximately 430,660 breakfast meals and 1,002,978 lunch meals per year. Approximately 70 percent of the total enrollment qualifies for free and reduced price meals. Meals are served at 13 locations, utilizing more than 50 full and part-time employees.



Revenue Assumptions

1. The major source of income, 75 percent, is Federal Revenue.
2. Income also includes a temporary budgeted transfer of \$300,000 to cover cash flow shortages.

Expenditure Assumptions

1. Approximately 45 percent of the fund's resources will be spent on classified salaries and benefits.
2. Included is a budgeted transfer of \$303,000, representing the budgeted \$300,000 temporary transfer for cash flow plus interest.

CAFETERIA SPECIAL REVENUE FUND (13.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09	2009-10	2010-11	2011-12
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 241,338	\$ 407,547	\$ 789,554	\$ 562,691
REVENUE				
Federal Revenue	\$ 2,880,730	\$ 3,314,907	\$ 3,012,630	\$ 3,012,630
State Revenue	239,228	308,939	338,777	338,777
Local Revenue	812,972	716,606	689,854	689,635
Transfers In	200,000	300,000	297,700	300,000
TOTAL REVENUE	\$ 4,132,930	\$ 4,640,452	\$ 4,338,961	\$ 4,341,042
TOTAL AVAILABLE FUND	\$ 4,374,268	\$ 5,047,999	\$ 5,128,515	\$ 4,903,733
EXPENDITURES	3,966,721	4,258,445	4,565,824	4,625,454
PROJ. ENDING BALANCE	\$ 407,547	\$ 789,554	\$ 562,691	\$ 278,279

Fund 14 - Deferred Maintenance Fund

The Deferred Maintenance Fund is used to account for state apportionments and district contributions for deferred maintenance purposes.

Revenue Assumptions

1. District contribution is not required in 2011-12.
2. State revenue budgeted at \$381,673.
3. Deferred Maintenance is Tier III flexed revenue. To offset the reduction in the state revenue limit funds, \$200,378 from the 2010-11 Deferred Maintenance ending balance was flexed into the general fund.

Expenditure and Transfer Assumptions

1. Expenditures for Deferred Maintenance projects are charged to the fund as completed according to the State-approved Five-Year Deferred Maintenance Program.

DEFERRED MAINTENANCE FUND (14.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 857,171	\$ 855,595	\$ 799,624	\$ 367,001
REVENUE				
State Revenue	358,749	380,773	181,295	381,673
Local Revenue	16,416	9,240	5,300	-
Transfers In	485,018	-	-	-
TOTAL REVENUE	\$ 860,183	\$ 390,013	\$ 186,595	\$ 381,673
TOTAL AVAILABLE FUND	\$ 1,717,354	\$ 1,245,608	\$ 986,219	\$ 748,674
EXPENDITURES	861,759	445,985	619,218	748,674
PROJ. ENDING BALANCE	\$ 855,595	\$ 799,624	\$ 367,001	\$ 0

Fund 15 - Pupil Transportation Equipment

The Pupil Transportation Equipment Fund is primarily used to purchase school buses or equipment to meet home-to-school transportation needs.

Revenue Assumptions

1. Projected interest income is \$500.

Expenditure Assumptions

1. No expenditures were budgeted from this fund.

PUPIL TRANSPORTATION EQUIPMENT FUND (15.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 177,134	\$ 182,077	\$ 147,420	\$ 27,325
REVENUE	4,943	2,405	1,800	500
TOTAL AVAILABLE FUND	\$ 182,077	\$ 184,482	\$ 149,220	\$ 27,825
EXPENDITURES	-	37,062	121,894	-
PROJ. ENDING BALANCE	\$ 182,077	\$ 147,420	\$ 27,325	\$ 27,825

Fund 17 Special Reserve Fund - Other Than Capital Outlay Projects

The Special Reserve Fund, as the name implies, is established for the purpose of providing a financial reserve for special purposes set by the Governing Board.

Revenue Assumptions

The beginning balance is \$6,207,669.

Expenditure Assumptions

1. A transfer out of \$1,000,000 is budgeted to the General Fund to partially offset decrease in state revenue limit.

Ending Balance

The ending balance for Fund 17 is \$5,207,669. Fund 17 assignments are \$4,530,324 for budget stabilization and \$677,345 for Technology E-Rate projects.

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS (17.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 18,039,619	\$ 16,148,568	\$ 16,648,605	\$ 6,207,669
REVENUE	553,331	500,036	13,669,475	-
TOTAL AVAILABLE FUND	\$ 18,592,950	\$ 16,648,605	\$ 30,318,080	\$ 6,207,669
EXPENDITURES	2,444,382	-	24,110,411	1,000,000
PROJ. ENDING BALANCE	\$ 16,148,568	\$ 16,648,605	\$ 6,207,669	\$ 5,207,669

Fund 20 - Special Reserve Fund for Postemployment Benefits

Beginning fiscal year 2009-10 the Governmental Accounting Standards Board (GASB) 45 requires school districts to begin reporting the Other Postemployment Benefits (OPEB) liability when preparing financial statements. The OPEB liability is medical coverage benefits owed to current retirees and to current employees.

Currently the district pays for its OPEB liability on a “pay-as-you-go” basis and, in addition, has contributed money to Fund 17, Special Reserve for Other Than Capital Outlay to meet its future obligation. GASB 45 suggests that an irrevocable trust be created in order for the district to show that it is meeting its obligation to fund the liability. However, an irrevocable trust does not allow the district to access funds for any other purpose than funding the OPEB liability. The district is concerned that in these difficult budget times placing funds in an irrevocable trust is unwise.

This fund is specifically established for the purpose of accounting for amounts earmarked for the future cost of postemployment benefits. Fund 20 is not an irrevocable trust and does allow funds to be transferred back into the General Fund.

Revenue Assumptions

1. Interest is budgeted at \$60,000.

Expenditure Assumptions

1. A transfer out of \$60,000 was made to the General Fund to offset “pay-as-you-go” Retiree Health Benefits.

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS (20.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ -	\$ 403,264	\$ (0)	\$ 10,638,763
REVENUE	403,264	5,431	10,698,763	60,000
TOTAL AVAILABLE FUND	\$ 403,264	\$ 408,695	\$ 10,698,763	\$ 10,698,763
EXPENDITURES	-	408,696	60,000	60,000
PROJ. ENDING BALANCE	\$ 403,264	\$ (0)	\$ 10,638,763	\$ 10,638,763

Fund 21 - Building Fund

The Building Fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146). Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option to purchase of real property specifically authorized for deposit into the Fund by the Governing Board (Education Code Section 41003).

Revenue Assumptions

1. The principal revenue account in this fund is interest income.
2. The second series of bonds were sold in 2010-11. The beginning balance reflects \$53,457,607 of unspent bonds in 2010-11.

Expenditures Assumptions

1. Total expenditures budgeted are \$53,477,202.

BUILDING FUND (21.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09	2009-10	2010-11	2011-12
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 168,017	\$ 22,598,471	\$ 9,784,582	\$ 53,457,607
REVENUE	25,217,357	274,469	99,062,765	100,000
TOTAL AVAILABLE FUND	\$ 25,385,374	\$ 22,872,940	\$ 108,847,347	\$ 53,557,607
EXPENDITURES	2,786,903	13,088,357	55,389,740	53,477,202
PROJ. ENDING BALANCE	\$ 22,598,471	\$ 9,784,582	\$ 53,457,607	\$ 80,404

Form 25 - Capital Facilities Fund

Government Code Section 53080 authorizes school districts to levy school facility fees on all residential and commercial/industrial development within the boundaries of the school district.

At the meeting of May 28, 2008, the Governing Board adopted a resolution increasing the previously established fee structure to the following maximum fees:

<u>Residential Per Square Foot</u>	<u>Commercial/Industrial Per Square Foot</u>
\$2.97	\$0.47

The district receives an average of \$0.99 per square foot for residential and \$0.15 for commercial. The remaining funds are disbursed to the elementary feeder Districts.

Revenue Assumptions

1. The projected beginning balance for 2011-12 is \$1,936,321.
2. Interest earned on the principal contained in the Fund is projected to be \$44,000 and shall be deposited directly into the Capital Facilities Fund.

Expenditure Assumptions

1. Expenditures shall be made in accordance with existing law for construction and/or reconstruction of facilities.
2. The projected ending fund balance is \$924,726 and is assigned for future facility needs.

CAPITAL FACILITIES FUND (25.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 4,047,923	\$ 3,760,656	\$ 3,180,947	\$ 1,936,321
REVENUE				
State Revenue	-	-	-	-
Local Revenue	176,005	276,062	146,042	144,000
Other Sources	-	-	-	-
TOTAL REVENUE	\$ 176,005	\$ 276,062	\$ 146,042	\$ 144,000
TOTAL AVAILABLE FUND	\$ 4,223,928	\$ 4,036,718	\$ 3,326,989	\$ 2,080,321
EXPENDITURES	463,272	855,771	1,390,668	1,155,595
PROJ. ENDING BALANCE	\$ 3,760,656	\$ 3,180,947	\$ 1,936,321	\$ 924,726

Form 35 - County School Facilities Fund

The County School Facilities Fund was established to account separately for State apportionment as provided by Senate Bill 50, the School Facilities Act of 1998.

Revenue Assumptions

1. Revenue is carryover from prior years.

Expenditure Assumptions

1. Expenditures are budgeted for new construction and modernization projects throughout the district.

COUNTY SCHOOL FACILITIES FUND (35.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 1,300,231	\$ 1,334,528	\$ 1,116,957	\$ 1,130,357
REVENUE	34,297	412,300	43,373,651	-
TOTAL AVAILABLE FUND	\$ 1,334,528	\$ 1,746,828	\$ 44,490,608	\$ 1,130,357
EXPENDITURES	-	629,871	43,360,251	461,405
PROJ. ENDING BALANCE	\$ 1,334,528	\$ 1,116,957	\$ 1,130,357	\$ 668,952

Fund 43 - Special Reserve Fund – Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects was established by the Board on December 10, 1997. This fund is for capital outlay projects as approved by the Governing Board. This fund is used primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education code Section 42840. This fund may also be used to account for any other revenues specifically for capital projects.

Revenue Assumptions

1. The principal revenue is from prior year carryover.

Expenditure Assumptions

1. No expenditures have been budgeted for facility projects.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (43.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Estimated Actuals	2011-12 Original Budget
EST. BEGINNING BALANCE	\$ 6,924,217	\$ 1,384,473	\$ 797,025	\$ 92,910
REVENUE	140,718	8,481	59,554	-
TOTAL AVAILABLE FUND	\$ 7,064,935	\$ 1,392,954	\$ 856,579	\$ 92,910
EXPENDITURES	5,680,462	595,930	763,668	-
PROJ. ENDING BALANCE	\$ 1,384,473	\$ 797,025	\$ 92,910	\$ 92,910

Fund 51 - Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for the district (Education Code Section 15125-15262), Bond Interest and Sinking Fund.

Following approval by the voters in the district, the Board of Supervisors of the County authorizes the district to sell bonds. The proceeds from the sale of the bonds are deposited in the County Treasury to the Building fund of the district. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the district.

The County Auditor maintains control over the district's Bond Interest and Redemption Fund. The County Treasurer must pay the principal and interest on the bonds from taxes levied by the County Auditor-Controller.

Revenue Assumptions

1. Revenue is derived from property tax levies.

Expenditure Assumptions

1. Principal and interest on the bonds are paid by the County Treasurer according to the payment schedule for the bonds sold.

BOND INTEREST AND REDEMPTION FUND (51.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09	2009-10	2010-11	2011-12
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 2,555,096	\$ 2,298,875	\$ 2,191,717	\$ 2,509,317
REVENUE	1,504,150	2,477,749	1,955,100	1,955,100
TOTAL AVAILABLE FUND	\$ 4,059,246	\$ 4,776,624	\$ 4,146,817	\$ 4,464,417
EXPENDITURES	1,760,371	2,584,908	1,637,500	1,637,500
PROJ. ENDING BALANCE	\$ 2,298,875	\$ 2,191,717	\$ 2,509,317	\$ 2,826,917

Fund 53 - Tax Override Fund

The Tax Override Fund pays off a State school building loan for construction related to facility safety renovations (earthquake retrofitting) dating back to the 1970's and 1980's. Payments are made with funds derived by a tax override, collected and paid by the County of Merced.

Revenue Assumptions

1. A beginning balance of \$70,916 is projected.
2. The primary source of revenue is interest.

Expenditure Assumptions

1. The final payment for the State school building loan was made in 2007-08. The ending balance of \$71,616 will most likely be transferred to Fund 51 at the determination of the County Auditor.

TAX OVERRIDE FUND (53.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2008-09	2009-10	2010-11	2011-12
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 67,366	\$ 69,275	\$ 70,211	\$ 70,916
REVENUE	1,909	936	705	700
TOTAL AVAILABLE FUND	\$ 69,275	\$ 70,211	\$ 70,916	\$ 71,616
EXPENDITURES	-	-	-	-
PROJ. ENDING BALANCE	\$ 69,275	\$ 70,211	\$ 70,916	\$ 71,616

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: Merced Union High School District

Place: Merced Union High School District

Date: June 03, 2011

Date: June 08, 2011

Time: 5:30 P.M.

Adoption Date: June 08, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Yvonne E. Eagle

Telephone: (209) 385-6410

Title: Director Fiscal Services

E-mail: yeagle@muhsd.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?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA has established reserves to fund expected claims. _____

() 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 08, 2011

For additional information on this certification, please contact:

Name: Yvonne E. Eagle

Title: Director Fiscal Service

Telephone: (209) 385-6410

E-mail: yeagle@muhsd.k12.ca.us

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	59,089,838.00	2,148,988.00	61,238,826.00	59,580,493.00	2,148,988.00	61,729,481.00	0.8%
2) Federal Revenue		8100-8299	35,971.55	10,826,737.85	10,862,709.40	35,971.55	6,306,973.00	6,342,944.55	-41.6%
3) Other State Revenue		8300-8599	6,195,522.02	5,317,293.56	11,512,815.58	5,774,133.63	5,160,277.51	10,934,411.14	-5.0%
4) Other Local Revenue		8600-8799	962,713.19	500,273.94	1,462,987.13	1,000,929.79	500,023.60	1,500,953.39	2.6%
5) TOTAL, REVENUES			66,284,044.76	18,793,293.35	85,077,338.11	66,391,527.97	14,116,262.11	80,507,790.08	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,939,328.56	10,943,419.56	41,882,748.12	32,703,878.18	6,571,747.12	39,275,625.30	-6.2%
2) Classified Salaries		2000-2999	9,035,370.77	4,116,033.17	13,151,403.94	9,268,335.97	4,085,362.57	13,353,698.54	1.5%
3) Employee Benefits		3000-3999	11,770,831.69	4,812,319.74	16,583,151.43	12,637,064.40	3,845,291.27	16,482,355.67	-0.6%
4) Books and Supplies		4000-4999	2,387,199.43	2,109,215.62	4,496,415.05	2,310,452.04	2,374,003.12	4,684,455.16	4.2%
5) Services and Other Operating Expenditures		5000-5999	6,085,877.00	1,752,009.92	7,837,886.92	6,378,083.06	1,564,364.41	7,942,447.47	1.3%
6) Capital Outlay		6000-6999	147,285.58	101,554.00	248,839.58	39,536.00	74,000.00	113,536.00	-54.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,740.00	896,137.70	912,877.70	0.00	1,032,406.00	1,032,406.00	13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,278,618.83)	1,015,098.74	(263,520.09)	(864,052.55)	600,028.55	(264,024.00)	0.2%
9) TOTAL, EXPENDITURES			59,104,014.20	25,745,788.45	84,849,802.65	62,473,297.10	20,147,203.04	82,620,500.14	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,180,030.56	(6,952,495.10)	227,535.46	3,918,230.87	(6,030,940.93)	(2,112,710.06)	-1028.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,463,000.00	0.00	2,463,000.00	1,363,000.00	0.00	1,363,000.00	-44.7%
b) Transfers Out		7600-7629	2,505,527.48	0.00	2,505,527.48	300,000.00	0.00	300,000.00	-88.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,848,864.55)	5,848,864.55	0.00	(6,306,143.36)	6,306,143.36	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,891,392.03)	5,848,864.55	(42,527.48)	(5,243,143.36)	6,306,143.36	1,063,000.00	-2599.6%

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)			1,288,638.53	(1,103,630.55)	185,007.98	(1,324,912.49)	275,202.43	(1,049,710.06)	-667.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,322,703.06	2,392,251.09	14,714,954.15	13,611,341.59	1,288,620.54	14,899,962.13	1.3%
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)			12,322,703.06	2,392,251.09	14,714,954.15	13,611,341.59	1,288,620.54	14,899,962.13	1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,322,703.06	2,392,251.09	14,714,954.15	13,611,341.59	1,288,620.54	14,899,962.13	1.3%
2) Ending Balance, June 30 (E + F1e)			13,611,341.59	1,288,620.54	14,899,962.13	12,286,429.10	1,563,822.97	13,850,252.07	-7.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00				
Stores		9712	145,842.44	0.00	145,842.44				
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	1,288,620.54	1,288,620.54				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,982,142.30	0.00	5,982,142.30				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	7,463,356.85	0.00	7,463,356.85				
Assigned Designations	0000	9780	7,463,356.85		7,463,356.85				
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				20,000.00	0.00	20,000.00	
Stores		9712				200,000.00	0.00	200,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	1,563,822.97	1,563,822.97	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				6,217,331.80	0.00	6,217,331.80	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				5,849,097.30	0.00	5,849,097.30	
Unassigned/Unappropriated Amount		9790				0.00	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	341,277.02	233,671.00	-31.5%
3) Other State Revenue		8300-8599	1,152,731.00	1,631,072.00	41.5%
4) Other Local Revenue		8600-8799	463,745.00	421,508.00	-9.1%
5) TOTAL, REVENUES			1,957,753.02	2,286,251.00	16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	958,590.24	881,470.00	-8.0%
2) Classified Salaries		2000-2999	534,990.96	492,934.00	-7.9%
3) Employee Benefits		3000-3999	426,951.48	410,971.00	-3.7%
4) Books and Supplies		4000-4999	114,248.25	173,719.00	52.1%
5) Services and Other Operating Expenditures		5000-5999	111,548.00	148,200.00	32.9%
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	77,051.09	77,555.00	0.7%
9) TOTAL, EXPENDITURES			2,223,380.02	2,184,849.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(265,627.00)	101,402.00	-138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(265,627.00)	101,402.00	-138.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,825.76	117,198.76	-69.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,825.76	117,198.76	-69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,825.76	117,198.76	-69.4%
2) Ending Balance, June 30 (E + F1e)			117,198.76	218,600.76	86.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	200.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	12,444.80		
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	104,553.96		
Assigned Designations	0000	9780	104,553.96		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		200.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		12,444.80	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		205,955.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,334.28	6,795.56	-27.2%
3) Other State Revenue		8300-8599	433,686.11	490,156.24	13.0%
4) Other Local Revenue		8600-8799	9,283.64	13,404.17	44.4%
5) TOTAL, REVENUES			452,304.03	510,355.97	12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	153,196.50	127,663.75	-16.7%
2) Classified Salaries		2000-2999	212,378.50	207,914.31	-2.1%
3) Employee Benefits		3000-3999	143,490.62	142,933.35	-0.4%
4) Books and Supplies		4000-4999	15,417.71	10,990.18	-28.7%
5) Services and Other Operating Expenditures		5000-5999	7,980.90	2,310.00	-71.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,739.00	22,739.00	0.0%
9) TOTAL, EXPENDITURES			555,203.23	514,550.59	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,899.20)	(4,194.62)	-95.9%
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)			(102,899.20)	(4,194.62)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	120,777.84	17,878.64	-85.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			120,777.84	17,878.64	-85.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			120,777.84	17,878.64	-85.2%
2) Ending Balance, June 30 (E + F1e)					
			17,878.64	13,684.02	-23.5%
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	17,878.64		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		13,684.02	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,012,630.00	3,012,630.00	0.0%
3) Other State Revenue		8300-8599	338,777.00	338,777.00	0.0%
4) Other Local Revenue		8600-8799	689,854.00	689,635.00	0.0%
5) TOTAL, REVENUES			4,041,261.00	4,041,042.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,221,820.99	1,236,173.98	1.2%
3) Employee Benefits		3000-3999	540,370.06	572,684.39	6.0%
4) Books and Supplies		4000-4999	2,173,123.47	2,185,072.59	0.5%
5) Services and Other Operating Expenditures		5000-5999	123,779.67	124,793.00	0.8%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	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	163,730.00	163,730.00	0.0%
9) TOTAL, EXPENDITURES			4,262,824.19	4,322,453.96	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(221,563.19)	(281,411.96)	27.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	297,700.00	300,000.00	0.8%
b) Transfers Out		7600-7629	303,000.00	303,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,300.00)	(3,000.00)	-43.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,863.19)	(284,411.96)	25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,554.05	562,690.86	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,554.05	562,690.86	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,554.05	562,690.86	-28.7%
2) Ending Balance, June 30 (E + F1e)			562,690.86	278,278.90	-50.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	3,897.75		
Stores		9712	46,710.33		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	512,082.78		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		700.00	
Stores		9712		113,000.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		164,578.90	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	181,295.00	381,673.00	110.5%
4) Other Local Revenue		8600-8799	5,300.00	0.00	-100.0%
5) TOTAL, REVENUES			186,595.00	381,673.00	104.5%
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	120,957.25	120,957.25	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,065.51	41,065.51	0.0%
6) Capital Outlay		6000-6999	457,194.79	586,651.24	28.3%
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			619,217.55	748,674.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(432,622.55)	(367,001.00)	-15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(432,622.55)	(367,001.00)	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	799,623.55	367,001.00	-54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			799,623.55	367,001.00	-54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			799,623.55	367,001.00	-54.1%
2) Ending Balance, June 30 (E + F1e)			367,001.00	0.00	-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	367,001.00		
Assigned	0000	9780	367,001.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	1,800.00	500.00	-72.2%
5) TOTAL, REVENUES			1,800.00	500.00	-72.2%
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	357.50	0.00	-100.0%
6) Capital Outlay		6000-6999	121,536.96	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			121,894.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,094.46)	500.00	-100.4%
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)			(120,094.46)	500.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,419.92	27,325.46	-81.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,419.92	27,325.46	-81.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,419.92	27,325.46	-81.5%
2) Ending Balance, June 30 (E + F1e)			27,325.46	27,825.46	1.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	27,325.46		
Assigned	0000	9780	27,325.46		
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		27,825.46	
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
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	90,000.00	0.00	-100.0%
5) TOTAL, REVENUES			90,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			90,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,579,475.43	0.00	-100.0%
b) Transfers Out		7600-7629	24,110,410.95	1,000,000.00	-95.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,530,935.52)	(1,000,000.00)	-90.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,440,935.52)	(1,000,000.00)	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,648,604.54	6,207,669.02	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,648,604.54	6,207,669.02	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,648,604.54	6,207,669.02	-62.7%
2) Ending Balance, June 30 (E + F1e)			6,207,669.02	5,207,669.02	-16.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	6,207,669.02		
Future E-Rate Project	0000	9780	677,345.48		
Budget Stabilization	0000	9780	5,530,323.54		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,207,669.02	
Future E-Rate Project	0000	9780		677,345.48	
Budget Stabilization	0000	9780		4,530,323.54	
e) Unassigned/Unappropriated					

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	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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)			60,000.00	60,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,638,763.00	0.00	-100.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,578,763.00	(60,000.00)	-100.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,638,763.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,638,763.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,638,763.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,638,763.00	New
2) Ending Balance, June 30 (E + F1e)			10,638,763.00	10,638,763.00	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	10,638,763.00		
Assigned	0000	9780	10,638,763.00		
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		10,638,763.00	
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
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	289,949.43	100,000.00	-65.5%
5) TOTAL, REVENUES			289,949.43	100,000.00	-65.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,186.00	95,763.00	2.8%
3) Employee Benefits		3000-3999	31,104.78	32,274.01	3.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	309.00	0.00	-100.0%
6) Capital Outlay		6000-6999	25,315,140.59	53,349,165.45	110.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,439,740.37	53,477,202.46	110.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,149,790.94)	(53,377,202.46)	112.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,310,251.00	0.00	-100.0%
b) Transfers Out		7600-7629	29,950,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,462,564.60	0.00	-100.0%
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			68,822,815.60	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)			43,673,024.66	(53,377,202.46)	-222.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,784,582.21	53,457,606.87	446.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,784,582.21	53,457,606.87	446.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,784,582.21	53,457,606.87	446.3%
2) Ending Balance, June 30 (E + F1e)			53,457,606.87	80,404.41	-99.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1.41		
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	53,457,605.46		
Assigned	0000	9780	53,457,605.46		
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		271.41	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		80,133.00	
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
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	146,042.00	144,000.00	-1.4%
5) TOTAL, REVENUES			146,042.00	144,000.00	-1.4%
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	277,499.00	653,748.75	135.6%
6) Capital Outlay		6000-6999	1,003,724.00	392,401.25	-60.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,445.00	109,445.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,390,668.00	1,155,595.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,244,626.00)	(1,011,595.00)	-18.7%
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)			(1,244,626.00)	(1,011,595.00)	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,180,946.66	1,936,320.66	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,180,946.66	1,936,320.66	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,180,946.66	1,936,320.66	-39.1%
2) Ending Balance, June 30 (E + F1e)			1,936,320.66	924,725.66	-52.2%
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	471.00		
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	1,935,849.66		
Assigned	0000	9780	1,935,849.66		
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		471.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		924,254.66	
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
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	43,360,251.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,400.00	0.00	-100.0%
5) TOTAL, REVENUES			43,373,651.00	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	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	461,405.00	New
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	461,405.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,373,651.00	(461,405.00)	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	43,360,251.00	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			(43,360,251.00)	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)			13,400.00	(461,405.00)	-3543.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,116,957.40	1,130,357.40	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,957.40	1,130,357.40	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,957.40	1,130,357.40	1.2%
2) Ending Balance, June 30 (E + F1e)			1,130,357.40	668,952.40	-40.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,130,357.40		
Assigned	0000	9780	1,130,357.40		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00		
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		668,952.40	
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
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	59,553.64	0.00	-100.0%
5) TOTAL, REVENUES			59,553.64	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	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	763,668.22	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			763,668.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(704,114.58)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(704,114.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	797,024.56	92,909.98	-88.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			797,024.56	92,909.98	-88.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			797,024.56	92,909.98	-88.3%
2) Ending Balance, June 30 (E + F1e)			92,909.98	92,909.98	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	25,015.61		
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	67,894.37		
Assigned	0000	9780	67,894.37		
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		25,015.61	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		67,894.37	
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
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	1,955,100.00	1,955,100.00	0.0%
5) TOTAL, REVENUES			1,955,100.00	1,955,100.00	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	1,637,500.00	1,637,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,637,500.00	1,637,500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			317,600.00	317,600.00	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)			317,600.00	317,600.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,191,716.57	2,509,316.57	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,191,716.57	2,509,316.57	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,191,716.57	2,509,316.57	14.5%
2) Ending Balance, June 30 (E + F1e)			2,509,316.57	2,826,916.57	12.7%
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	0.00		
c) Undesignated Amount			2,509,316.57		
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		9760		0.00	
d) Assigned					
Other Assignments		9780		2,826,916.57	
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
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	705.00	700.00	-0.7%
5) TOTAL, REVENUES			705.00	700.00	-0.7%
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	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)			705.00	700.00	-0.7%
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)			705.00	700.00	-0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	70,210.78	70,915.78	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			70,210.78	70,915.78	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			70,210.78	70,915.78	1.0%
2) Ending Balance, June 30 (E + F1e)					
			70,915.78	71,615.78	1.0%
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	70,915.78		
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		71,615.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			9,695.92	9,599.37	9,601.37	9,704.76
a. Grades Nine through Twelve	9,174.13	9,174.13				
b. Continuation Education	319.85	319.85				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.04	8.04				
e. Community Day School	103.64	110.00				
5. Special Education						
a. Special Day Class	232.79	232.79	232.79	232.79	232.79	232.79
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	4.54	4.54	4.54	4.54	4.54	4.54
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	9,842.99	9,849.35	9,933.25	9,836.70	9,838.70	9,942.09
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	105.08	83.97	83.97	105.08	105.08	105.08
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	126.62	125.59	125.59	133.03	133.03	133.03
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	6.41	4.72	4.72	6.11	6.11	6.11
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	238.11	214.28	214.28	244.22	244.22	244.22
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	10,081.10	10,063.63	10,147.53	10,080.92	10,082.92	10,186.31
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)	10,081.10	10,063.63	10,147.53	10,080.92	10,082.92	10,186.31
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.

	Object	July	August	September	October	November	December
ESTIMATES THROUGH THE MONTH OF	JUNE						
A. BEGINNING CASH	9110	0.00	6,160,228.00	4,478,748.00	8,990,691.00	3,911,736.00	3,826,928.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	186,379.00	3,449.00	841,994.00	0.00	0.00	5,264,391.00
Principal Apportionment	8010-8019	0.00	0.00	5,717,811.00		4,474,809.00	4,474,809.00
Miscellaneous Funds	8080-8099	13,922.00	20,412.00	19,875.00	19,930.00	19,925.00	19,846.00
Federal Revenue	8100-8299	533,149.00	(19,580.00)	1,698,785.00	31,457.00	168,158.00	577,982.00
Other State Revenue	8300-8599	(94,976.00)	(6,933.00)	(228,053.00)	1,027,241.00	2,257,787.00	1,384,788.00
Other Local Revenue	8600-8799	53,635.00	46,001.00	108,651.00	43,133.00	43,959.00	101,766.00
Interfund Transfers In	8910-8929	1,000,000.00					
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		1,692,109.00	43,349.00	8,159,063.00	1,121,761.00	6,964,638.00	11,823,582.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	488,806.00	3,213,137.00	3,227,624.00	3,322,574.00	3,344,682.00	3,400,575.00
Classified Salaries	2000-2999	646,995.00	1,097,886.00	1,047,524.00	1,092,484.00	1,514,873.00	1,127,402.00
Employee Benefits	3000-3999	210,115.00	1,356,907.00	1,348,814.00	1,374,891.00	1,422,699.00	1,389,266.00
Books, Supplies and Services	4000-5999	250,593.00	1,341,086.00	756,469.00	799,861.00	789,292.00	549,547.00
Capital Outlay	6000-6599		37,185.00	6,628.00	2,863.00	12,572.00	2,296.00
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629		300,000.00				
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		1,596,509.00	7,346,201.00	6,387,059.00	6,592,673.00	7,084,118.00	6,469,086.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	6,890,820.00	5,628,864.00	2,755,021.00	366,495.00	6,644.00	12,148.00
Accounts Payable	9500	826,192.00	7,492.00	15,082.00	(25,462.00)	(28,028.00)	(30,730.00)
TOTAL PRIOR YEAR TRANSACTIONS		6,064,628.00	5,621,372.00	2,739,939.00	391,957.00	34,672.00	42,878.00
E. NET INCREASE/DECREASE (B - C + D)		6,160,228.00	(1,681,480.00)	4,511,943.00	(5,078,955.00)	(84,808.00)	5,397,374.00
F. ENDING CASH (A + E)		6,160,228.00	4,478,748.00	8,990,691.00	3,911,736.00	3,826,928.00	9,224,302.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH	9110	9,224,302.00	19,075,070.00	14,522,282.00	11,150,200.00	15,500,362.00	10,025,204.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,079,620.00	0.00	927.00	4,157,024.00	67,654.00	347,784.00	0.00	11,949,222.00
Principal Apportionment	8010-8019	12,678,625.00	1,302,667.00	1,799,868.00	4,922,290.00	825,354.00	0.00	13,523,864.00	49,720,097.00
Miscellaneous Funds	8080-8099	19,873.00	19,922.00	35,416.00	20,402.00	20,116.00	16,521.00	0.00	246,160.00
Federal Revenue	8100-8299	(344,617.00)	143,193.00	1,359,978.00	23,341.00	293,153.00	427,355.00	1,450,591.00	6,342,945.00
Other State Revenue	8300-8599	932,303.00	1,365,855.00	(91,916.00)	1,637,035.00	148,583.00	628,179.00	1,974,518.00	10,934,411.00
Other Local Revenue	8600-8799	269,362.00	56,854.00	106,008.00	162,437.00	263,700.00	245,446.00	0.00	1,500,952.00
Interfund Transfers In	8910-8929						363,000.00	0.00	1,363,000.00
All Other Financing Sources	8930-8979							0.00	0.00
Other Receipts/Non-Revenue								0.00	0.00
TOTAL RECEIPTS		14,635,166.00	2,888,491.00	3,210,281.00	10,922,529.00	1,618,560.00	2,028,285.00	16,948,973.00	82,056,787.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,258,738.00	3,318,644.00	3,329,957.00	3,364,618.00	3,363,741.00	5,414,061.00	228,468.00	39,275,625.00
Classified Salaries	2000-2999	1,082,572.00	1,240,261.00	1,077,015.00	1,120,194.00	1,437,319.00	771,622.00	97,552.00	13,353,699.00
Employee Benefits	3000-3999	1,368,895.00	1,390,864.00	1,373,630.00	1,387,262.00	1,423,197.00	2,384,353.00	51,464.00	16,482,357.00
Books, Supplies and Services	4000-5999	844,002.00	1,081,532.00	811,677.00	729,627.00	886,312.00	3,123,490.00	663,414.00	12,626,902.00
Capital Outlay	6000-6599	9,223.00	3,787.00	5,402.00		14,025.00	19,555.00	0.00	113,536.00
Other Outgo	7000-7499	25,793.00	1,034,602.00	7,238.00			(299,252.00)	0.00	768,381.00
Interfund Transfers Out	7600-7629							0.00	300,000.00
All Other Financing Uses	7630-7699							0.00	0.00
Other Disbursements/ Non Expenditures								0.00	0.00
TOTAL DISBURSEMENTS		6,589,223.00	8,069,690.00	6,604,919.00	6,601,701.00	7,124,594.00	11,413,829.00	1,040,898.00	82,920,500.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	1,917,163.00	600,131.00	(5,727.00)	(1,748.00)	855.00	216,975.00	0.00	18,387,641.00
Accounts Payable	9500	112,338.00	(28,280.00)	(28,283.00)	(31,082.00)	(30,021.00)	280,311.00	0.00	1,039,529.00
TOTAL PRIOR YEAR TRANSACTIONS		1,804,825.00	628,411.00	22,556.00	29,334.00	30,876.00	(63,336.00)	0.00	17,348,112.00
E. NET INCREASE/DECREASE (B - C + D)		9,850,768.00	(4,552,788.00)	(3,372,082.00)	4,350,162.00	(5,475,158.00)	(9,448,880.00)	15,908,075.00	16,484,399.00
F. ENDING CASH (A + E)		19,075,070.00	14,522,282.00	11,150,200.00	15,500,362.00	10,025,204.00	576,324.00		
G. ENDING CASH, PLUS ACCRUALS									16,484,399.00

Multi-year Budget Assumptions for 2012-13 and 2013-14

Income and expense projections for the General Fund Multi-year projection (MYP form) for fiscal years 2012-13 and 2013-14 are based upon assumptions outlined below. The assumptions were derived from district historical data, projections provided by School Services of California and the Merced County Office of Education.

Revenue Assumptions			
	2012-13	2013-14	
Projected P-2 ADA	9,843		9,843
COLA	3.20%		2.70%
Revenue Limit (Deficited)	\$ 6,203	\$	6,371
Revenue Limit Deficit	19.75%		19.75%
Special Ed COLA	3.20%		2.70%
Lottery			
Base	\$ 110.00	\$	108.75
Instructional Materials	\$ 17.20	\$	17.20

Expenditure Assumptions			
	2012-13	2013-14	
Step and Column	1.50%		1.50%
CPI for Services	2.70%		2.70%
New School Costs			
Personnel	\$ 263,872	\$	1,327,079
Other Costs	\$ 10,000	\$	298,055

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	59,580,493.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,490.58	3.20%	7,730.58	2.70%	7,939.58
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		10,186.31	0.00%	10,186.31	0.00%	10,186.31
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		76,301,369.96	3.20%	78,746,084.36	2.70%	80,875,023.15
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,375,958.00	3.25%	1,420,676.64	2.70%	1,459,034.91
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		77,677,327.96	3.20%	80,166,761.00	2.70%	82,334,058.06
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)		62,332,948.59	3.20%	64,330,619.03	2.70%	66,069,788.23
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)						
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,148,988.00)	0.00%	(2,148,988.00)	0.00%	(2,148,988.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(603,467.59)	116.96%	(1,309,303.03)	7.30%	(1,404,919.23)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		59,580,493.00	2.17%	60,872,328.00	2.70%	62,515,881.00
2. Federal Revenues	8100-8299	35,971.55	0.00%	35,972.00	0.00%	35,972.00
3. Other State Revenues	8300-8599	5,774,133.63	2.97%	5,945,664.00	2.49%	6,093,464.00
4. Other Local Revenues	8600-8799	1,000,929.79	0.00%	1,000,930.00	0.00%	1,000,930.00
5. Other Financing Sources	8900-8999	(4,943,143.36)	-4.03%	(4,743,814.00)	2.86%	(4,879,296.00)
6. Total (Sum lines A1k thru A5)		61,448,384.61	2.71%	63,111,080.00	2.62%	64,766,951.00
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				32,703,878.18		33,458,308.00
b. Step & Column Adjustment				490,558.17		501,874.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				263,871.65		1,063,207.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,703,878.18	2.31%	33,458,308.00	4.68%	35,023,389.62
2. Classified Salaries						
a. Base Salaries				9,268,335.97		9,407,361.01
b. Step & Column Adjustment				139,025.04		141,110.42
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,268,335.97	1.50%	9,407,361.01	1.50%	9,548,471.43
3. Employee Benefits	3000-3999	12,637,064.40	1.50%	12,826,620.00	1.50%	13,019,020.00
4. Books and Supplies	4000-4999	2,310,452.04	0.43%	2,320,452.00	12.41%	2,608,507.00
5. Services and Other Operating Expenditures	5000-5999	6,378,083.06	2.70%	6,550,291.00	3.10%	6,753,350.00
6. Capital Outlay	6000-6999	39,536.00	0.00%	39,536.00	0.00%	39,536.00
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	(864,052.55)	0.00%	(864,053.00)	0.00%	(864,053.00)
9. Other Financing Uses	7600-7699	300,000.00	0.00%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,773,297.10	2.02%	64,038,515.01	3.73%	66,428,221.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,324,912.49)		(927,435.01)		(1,661,270.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,611,341.59		12,286,429.10		11,358,994.09
2. Ending Fund Balance (Sum lines C and D1)		12,286,429.10		11,358,994.09		9,697,724.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,217,331.80		5,244,709.79		3,503,648.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,849,097.30		5,894,284.30		5,974,075.30
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,286,429.10		11,358,994.09		9,697,724.04

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	5,849,097.30		5,894,284.30		5,974,075.30
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					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,849,097.30		5,894,284.30		5,974,075.30
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.						
Adjustments made to Certificated Salaries reflects additional staff expenditures for new school opening in 2013.						

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	2,148,988.00	0.00%	2,148,988.00	0.00%	2,148,988.00
2. Federal Revenues	8100-8299	6,306,973.00	0.00%	6,306,973.00	0.00%	6,306,973.00
3. Other State Revenues	8300-8599	5,160,277.51	3.20%	5,325,406.00	2.70%	5,469,192.00
4. Other Local Revenues	8600-8799	500,023.60	0.00%	500,024.00	0.00%	500,024.00
5. Other Financing Sources	8900-8999	6,306,143.36	-3.16%	6,106,814.00	2.22%	6,242,296.00
6. Total (Sum lines A1 thru A5)		20,422,405.47	-0.17%	20,388,205.00	1.37%	20,667,473.00
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				6,571,747.12		6,670,323.33
b. Step & Column Adjustment				98,576.21		100,054.85
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,571,747.12	1.50%	6,670,323.33	1.50%	6,770,378.18
2. Classified Salaries						
a. Base Salaries				4,085,362.57		4,146,643.01
b. Step & Column Adjustment				61,280.44		62,199.65
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,085,362.57	1.50%	4,146,643.01	1.50%	4,208,842.66
3. Employee Benefits	3000-3999	3,845,291.27	1.50%	3,902,971.00	1.50%	3,961,515.00
4. Books and Supplies	4000-4999	2,374,003.12	0.00%	2,374,003.00	0.00%	2,374,003.00
5. Services and Other Operating Expenditures	5000-5999	1,564,364.41	1.50%	1,587,830.00	3.10%	1,637,053.00
6. Capital Outlay	6000-6999	74,000.00	0.00%	74,000.00	0.00%	74,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,032,406.00	0.00%	1,032,406.00	0.00%	1,032,406.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	600,028.55	0.00%	600,029.00	0.00%	600,029.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,147,203.04	1.20%	20,388,205.34	1.32%	20,658,226.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		275,202.43		(0.34)		9,246.16
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,288,620.54		1,563,822.97		1,563,822.63
2. Ending Fund Balance (Sum lines C and D1)		1,563,822.97		1,563,822.63		1,573,068.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,563,822.97		1,563,822.63		1,573,068.79
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,563,822.97		1,563,822.63		1,573,068.79

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.						

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	61,729,481.00	2.09%	63,021,316.00	2.61%	64,664,869.00
2. Federal Revenues	8100-8299	6,342,944.55	0.00%	6,342,945.00	0.00%	6,342,945.00
3. Other State Revenues	8300-8599	10,934,411.14	3.08%	11,271,070.00	2.59%	11,562,656.00
4. Other Local Revenues	8600-8799	1,500,953.39	0.00%	1,500,954.00	0.00%	1,500,954.00
5. Other Financing Sources	8900-8999	1,363,000.00	0.00%	1,363,000.00	0.00%	1,363,000.00
6. Total (Sum lines A1 thru A5)		81,870,790.08	1.99%	83,499,285.00	2.32%	85,434,424.00
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				39,275,625.30		40,128,631.33
b. Step & Column Adjustment				589,134.38		601,929.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				263,871.65		1,063,207.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,275,625.30	2.17%	40,128,631.33	4.15%	41,793,767.80
2. Classified Salaries						
a. Base Salaries				13,353,698.54		13,554,004.02
b. Step & Column Adjustment				200,305.48		203,310.07
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	13,353,698.54	1.50%	13,554,004.02	1.50%	13,757,314.09
3. Employee Benefits	3000-3999	16,482,355.67	1.50%	16,729,591.00	1.50%	16,980,535.00
4. Books and Supplies	4000-4999	4,684,455.16	0.21%	4,694,455.00	6.14%	4,982,510.00
5. Services and Other Operating Expenditures	5000-5999	7,942,447.47	2.46%	8,138,121.00	3.10%	8,390,403.00
6. Capital Outlay	6000-6999	113,536.00	0.00%	113,536.00	0.00%	113,536.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,032,406.00	0.00%	1,032,406.00	0.00%	1,032,406.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(264,024.00)	0.00%	(264,024.00)	0.00%	(264,024.00)
9. Other Financing Uses	7600-7699	300,000.00	0.00%	300,000.00	0.00%	300,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,920,500.14	1.82%	84,426,720.35	3.15%	87,086,447.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,049,710.06)		(927,435.35)		(1,652,023.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,899,962.13		13,850,252.07		12,922,816.72
2. Ending Fund Balance (Sum lines C and D1)		13,850,252.07		12,922,816.72		11,270,792.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740	1,563,822.97		1,563,822.63		1,573,068.79
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	6,217,331.80		5,244,709.79		3,503,648.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,849,097.30		5,894,284.30		5,974,075.30
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,850,252.07		12,922,816.72		11,270,792.83

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	5,849,097.30		5,894,284.30		5,974,075.30
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,849,097.30		5,894,284.30		5,974,075.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.05%		6.98%		6.86%
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				
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)						
		9,836.70		9,836.70		9,836.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,920,500.14		84,426,720.35		87,086,447.89
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)		82,920,500.14		84,426,720.35		87,086,447.89
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)		2,487,615.00		2,532,801.61		2,612,593.44
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)		2,487,615.00		2,532,801.61		2,612,593.44
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	7,355.58	7,326.58
2. Inflation Increase	0041	(29.00)	164.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,326.58	7,490.58
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,326.58	7,490.58
b. Revenue Limit ADA	0033	10,147.53	10,186.31
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	74,346,690.35	76,301,369.96
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	1,335,453.00	1,375,958.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	75,682,143.35	77,677,327.96
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	62,087,359.94	62,332,948.59
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	401,723.00	864,513.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	178,476.00	153,161.00
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)	- - -	223,247.00	711,352.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,310,606.94	63,044,300.59

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	12,167,502.00	11,917,571.59
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	31,652.00	31,652.00
28. Less: Charter Schools In-lieu Taxes	0595	93,000.00	93,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	12,106,154.00	11,856,223.59
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	50,204,452.94	51,188,077.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,250,256.00	1,467,980.59
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)	---	(1,250,256.00)	(1,467,980.59)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	48,954,196.94	49,720,096.41
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	48,954,196.94	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	160,428.00	160,428.00
46. California High School Exit Exam	9002	1,165,605.00	1,173,031.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	72,790.00	73,056.00

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)	10,275.07	10,275.07	0.0%	Met
Second Prior Year (2009-10)	10,240.45	10,306.23	N/A	Met
First Prior Year (2010-11)	10,108.88	10,147.53	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	10,186.31			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	10,673	10,600	0.7%	Met
Second Prior Year (2009-10)	10,696	10,617	0.7%	Met
First Prior Year (2010-11)	10,594	10,428	1.6%	Not Met
Budget Year (2011-12)	10,428			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The original budgeted CBEDS for 2010-11 included, in error, concurrent and enrichment students.

- 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)	10,036	10,600	94.7%
Second Prior Year (2009-10)	9,882	10,617	93.1%
First Prior Year (2010-11)	9,843	10,428	94.4%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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)	9,837	10,428	94.3%	Met
1st Subsequent Year (2012-13)	9,837	10,428	94.3%	Met
2nd Subsequent Year (2013-14)	9,837	10,428	94.3%	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)	7,326.58	7,490.58	7,730.58	7,939.58
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)	6,010.51	6,010.89	6,203.48	6,371.20
d. Prior Year Funded BRL per ADA		6,010.51	6,010.89	6,203.48
e. Difference (Step 1c minus Step 1d)		0.38	192.59	167.72
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.01%	3.20%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	10,147.53	10,186.31	10,186.31	10,186.31
b. Prior Year Revenue Limit (Funded) ADA		10,147.53	10,186.31	10,186.31
c. Difference (Step 2a minus Step 2b)		38.78	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.38%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		0.39%	3.20%	2.70%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.61% to 1.39%	2.20% to 4.20%	1.70% to 3.70%

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)	12,199,154.00	11,949,223.59	11,949,223.59	11,949,223.59
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)	61,153,350.00	61,669,320.00	63,021,316.00	64,664,869.00
District's Projected Change in Revenue Limit:		0.84%	2.19%	2.61%
Revenue Limit Standard:		-0.61% to 1.39%	2.20% to 4.20%	1.70% to 3.70%
Status:		Met	Not 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)

1st subsequent year includes a COLA of 3.20% based on the School Services Dartboard.

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)	58,259,842.90	66,099,394.36	88.1%
Second Prior Year (2009-10)	51,576,824.15	58,215,977.29	88.6%
First Prior Year (2010-11)	51,745,531.02	59,104,014.20	87.5%
	Historical Average Ratio:		88.1%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	54,609,278.55	62,473,297.10	87.4%	Met
1st Subsequent Year (2012-13)	55,692,289.01	63,738,515.01	87.4%	Met
2nd Subsequent Year (2013-14)	57,590,881.05	66,128,221.05	87.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.39%	3.20%	2.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.61% to 10.39%	-6.80% to 13.20%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.61% to 5.39%	-1.80% to 8.20%	-2.30% to 7.70%

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)	10,862,709.40		
Budget Year (2011-12)	6,342,944.55	-41.61%	Yes
1st Subsequent Year (2012-13)	6,342,945.00	0.00%	No
2nd Subsequent Year (2013-14)	6,342,945.00	0.00%	No

Explanation:
(required if Yes)

Decrease in federal revenue from 2010-11 to budget year 2011-12 is due to the elimination of ARRA funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	11,512,815.58		
Budget Year (2011-12)	10,934,411.14	-5.02%	Yes
1st Subsequent Year (2012-13)	11,271,070.00	3.08%	No
2nd Subsequent Year (2013-14)	11,562,656.00	2.59%	No

Explanation:
(required if Yes)

Prior year (2010-11) includes actual prior year carryovers while budget year (2011-12) is based on projected state carryovers. The projections for 2011-12 are lower based on the information dated the time of budget preparation.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	1,462,987.13		
Budget Year (2011-12)	1,500,953.39	2.60%	No
1st Subsequent Year (2012-13)	1,500,954.00	0.00%	No
2nd Subsequent Year (2013-14)	1,500,954.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	4,496,415.05		
Budget Year (2011-12)	4,684,455.16	4.18%	No
1st Subsequent Year (2012-13)	4,694,455.00	0.21%	No
2nd Subsequent Year (2013-14)	4,982,510.00	6.14%	No

Explanation:
(required if Yes)

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

First Prior Year (2010-11)	7,837,886.92		
Budget Year (2011-12)	7,942,447.47	1.33%	No
1st Subsequent Year (2012-13)	8,138,121.00	2.46%	No
2nd Subsequent Year (2013-14)	8,390,403.00	3.10%	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)	23,838,512.11		
Budget Year (2011-12)	18,778,309.08	-21.23%	Not Met
1st Subsequent Year (2012-13)	19,114,969.00	1.79%	Met
2nd Subsequent Year (2013-14)	19,406,555.00	1.53%	Met

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

First Prior Year (2010-11)	12,334,301.97		
Budget Year (2011-12)	12,626,902.63	2.37%	Met
1st Subsequent Year (2012-13)	12,832,576.00	1.63%	Met
2nd Subsequent Year (2013-14)	13,372,913.00	4.21%	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)

Decrease in federal revenue from 2010-11 to budget year 2011-12 is due to the elimination of ARRA funding.

Explanation:

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

Prior year (2010-11) includes actual prior year carryovers while budget year (2011-12) is based on projected state carryovers. The projections for 2011-12 are lower based on the information dated the time of budget preparation.

Explanation:

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

- 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)	82,920,500.14			
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	82,920,500.14	829,205.00	2,487,615.01	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)	2,714,304.07	2,509,231.72	5,982,142.30
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)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,714,304.07	2,509,231.72	5,982,142.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	92,784,534.21	83,641,057.37	87,355,330.13
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)	92,784,534.21	83,641,057.37	87,355,330.13
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.9%	3.0%	6.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	2.3%

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)	2,070,015.22	68,607,126.21	N/A	Met
Second Prior Year (2009-10)	2,607,936.29	58,785,495.29	N/A	Met
First Prior Year (2010-11)	1,288,638.53	61,609,541.68	N/A	Met
Budget Year (2011-12) (Information only)	(1,324,912.49)	62,773,297.10		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2008-09)	7,644,752.00	7,644,751.55	0.0%	Met
Second Prior Year (2009-10)	8,082,228.80	9,714,766.77	N/A	Met
First Prior Year (2010-11)	11,117,334.27	12,322,703.06	N/A	Met
Budget Year (2011-12) (Information only)	13,611,341.59			

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):	9,837	9,837	9,837
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		

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)	82,920,500.14	84,426,720.35	87,086,447.89
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	82,920,500.14	84,426,720.35	87,086,447.89
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,487,615.00	2,532,801.61	2,612,593.44
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)	2,487,615.00	2,532,801.61	2,612,593.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,849,097.30	5,894,284.30	5,974,075.30
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,849,097.30	5,894,284.30	5,974,075.30
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.05%	6.98%	6.86%
District's Reserve Standard (Section 10B, Line 7):	2,487,615.00	2,532,801.61	2,612,593.44
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)	(5,851,864.55)			
Budget Year (2011-12)	(6,306,143.36)	454,278.81	7.8%	Met
1st Subsequent Year (2012-13)	(6,106,814.00)	(199,329.36)	-3.2%	Met
2nd Subsequent Year (2013-14)	(6,242,296.00)	135,482.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	2,463,000.00			
Budget Year (2011-12)	1,363,000.00	(1,100,000.00)	-44.7%	Not Met
1st Subsequent Year (2012-13)	1,363,000.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	1,363,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	2,505,527.00			
Budget Year (2011-12)	300,000.00	(2,205,527.00)	-88.0%	Not Met
1st Subsequent Year (2012-13)	300,000.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	300,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Decrease in 2011-12 Budgeted Transfers In compared to 2010-11 Estimated Actuals is due to the temporary loan made from Fund 17 to meet general fund cash needs in current year.

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

Explanation:
(required if NOT met)

Change in transfers out reflect the payment to Fund 17 for a temporary cash loan made to the general fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-0100	Fund 51	79,104,683
Supp Early Retirement Program	5	01-0000	Fund 01	2,315,668
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,749,852	3,071,508	3,144,338	3,227,188
Supp Early Retirement Program	537,726	537,726	537,726	537,726
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)

Total Annual Payments:	5,287,578	3,609,234	3,682,064	3,764,914
Has total annual payment increased over prior year (2010-11)?	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:

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	10,638,763.00
b. OPEB unfunded actuarial accrued liability (UAAL)	
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	Jun 30, 2010

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,036,478.00	1,036,478.00	1,036,478.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	515,262.90	515,262.90	515,262.90
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,207,523.00	1,027,498.00	836,491.00
d. Number of retirees receiving OPEB benefits	124	124	124

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)

No

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:

--

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

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

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

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	496.1	470.7	470.7	470.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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.

There are no prior year unsettled negotiations.

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	357,024		
	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,377,510	4,377,510	4,377,510
3. Percent of H&W cost paid by employer	56.0%	56.0%	56.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	473,925	4,746,360	4,817,556
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	396.0	395.6	395.6	395.6

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.

No

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.

There are no prior year unsettled negotiations

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

151,394

7. Amount included for any tentative salary schedule increases

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0	0	0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
3,594,047	3,594,047	3,594,047
72.0%	72.0%	72.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
187,678	190,493	193,350
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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	68.5	68.0	68.0	68.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

There are no prior year unsettle negotiations.

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

Negotiations Settled

2. 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)?			
Total cost of salary settlement			
% 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

65,323

4. Amount included for any tentative salary schedule increases

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0	0	0

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	632,400	632,400	63,240
3. Percent of H&W cost paid by employer	56.0%	56.0%	56.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	97,984	99,454	100,945
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Any negative cash flows will be offset by borrowing from Fund 17 and if necessary Fund 20.

End of School District Budget Criteria and Standards Review

ACRONYMS

AB	Assembly Bill
ACAX1	Assembly Constitutional Amendment First Extraordinary Session
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AG	Attorney General
AIA	American Institute of Architects
AIDS	Acquired Immunodeficiency Syndrome
AMA	American Medical Association
AMO	Annual Measurable Objectives
AP	Advanced Placement
APA	Administrative Procedures Act
API	Academic Performance Index
ASES	After School Education and Safety Program
AVID	Advancement Via Individual Determination
AVMSP	Academic Volunteer and Mentor Service Program
AYP	Adequate yearly Progress
BCLAD	Bilingual/Cross-cultural Language and Academic Development
BG	Block Grant
BSA	Bureau of State Audits
BSA	Budget Stabilization Account
BTS	Beginning Teacher Salary
BTSA	Beginning Teacher Support and Assessment Program
CalSAFE	California School-age Education Program
CalWorks	California Work Opportunity and Responsibility to Kids
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAHSEE	California High School Exit Exam
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test
CCD	Community College District
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association
CDC	California Department of Corrections
CDD	Child Development Division
CDE	California Department of Education
CELDT	California English Language Development Test
CEQA	California Environmental Quality Act
CHPS	Collaborative for High Performance Schools
CLAD	Cross-Cultural Language and Academic Development
CLEAR	California Local Education Accountability Reform
CLUE	Comprehensive Legislative Update on Education
COE	County Office of Education
COLA	Cost of Living Adjustment
COPs	Certificates of Participation
COS	Critically Overcrowded Schools

COSM/CSM	Commission on State Mandates
County Office	Merced County Office of Education
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPR	California Performance Review
CPUC	California Public Utilities Commission
CSBA	California School Boards Association
CSFA	California School Finance Authority
CSIS	California School Information Services
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Program
CSU	California State University
CTA	California Teachers Association
CTAP	California Technology Assistance Project
CTC	Commission on Teacher Credentialing
CTF	California Teleconnect Fund
DBS	Defined Benefit Supplement
DFEH	Department of Fair Employment and Housing
DGS	Department of General Services
DHS	Department of Health Services
DIR	Department of Industrial Relations
DMH	Department of Mental Health
DOF	Department of Finance
DOH	Department of Health
DSA	Department of State Architect
DTSC	Department of Toxic Substance Control
EAAP	Education Audits Appeal Panel
EC	Education Code
EIA	Economic Impact Aid
ELAP	English Language Acquisition Program
ELD	English Language Development
ELL	English Language Learner
EMCN	Education Mandated Cost Network
ERAF	Educational Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FAIR	Flexibility, Accountability, Innovation and Responsibility
FCMAT	Fiscal Crisis and Management Assistance Team
FEMA	Federal Emergency Management Agency
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GC	Government Code
GO	General Obligation
HPSG	High Priority School Grant Program
HSA	High School Attendance Area
HSD	High School District
HSEE	High School Exit Exam
HVAC	Heating/Ventilating/Air Conditioning

IDEA	Individuals with Disabilities Education Act
IEP	Individualized Educational Placement
IHSS	In-Home Supportive Services
IMG	Instructional Materials Program
IMFRP	Instructional Materials Funding Realignment Program
II/USP	Immediate Intervention/Underperforming Schools Program
IPSU	Instructional Personnel Service Unit
IRC	Incorrect Reduction Claims
ISBN	International Standard Book Number
ITSDR	Instructional Time and Staff Development Reform Program
JPA	Joint Power Authority
K-3	Kindergarten through Third Grade
K-4	Kindergarten through Fourth Grade
K-12	Kindergarten through Twelfth Grade
K-14	Kindergarten through Community College
LAO	Legislative Analyst's Office
LCI	Licensed Children's Institution
LCP	Labor Compliance Program
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LHMP	Local Hazard Mitigation Plan
Lottery Commission	California State Lottery Commission
MAA	Medi-Cal Administrative Activities
MS4	Municipal Separate Storm Sewer Systems
MTYRE	Multi-Track Year-Round Education
NCLB	No Child Left Behind
NPS	Non-Public Schools
NPS/LCI	Non-Public Schools/Licensed Children's Institutions
NSD	Nutrition Services Division
OAL	Office of Administrative Law
OES	Office of Emergency Services
OH	Orthopedically Handicapped
OPEB	Other Postemployment Benefit
OPSC	Office of Public School Construction
P-1	First Period Principal Apportionment
P-2	Second Period Principal Apportionment
PAR	Peer Assistance and Review Program
PCA	Program Cost Account
PCBs	Polychlorinated Biphenyls
PEA	Preliminary Endangerment Assessment
PERS	Public Employees Retirement System
PI	Program Improvement
PS/RS	Program Specialist/Regionalized Services
PTA	Parent-Teacher Association
QZAB	Qualified Zone Academy Bond
REU	Reserve for Economic Uncertainties
RFP	Request for Proposal

ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RWQCB	Regional Water Quality Control Board
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SB	Senate Bill
SBE	State Board of Education
SCA	State Constitution Amendment
SCAX1	Senate Constitutional Amendment First Extraordinary Session
SCO	State Controller's Office
SD	School District
SDA	Special Disabilities Adjustment
SDI	State Disability Insurance
SELPA	Special Education Local Plan Area
SFERA	School Facilities Emergency Repair Account
SFNAGP	School Facilities Needs Assessment Grant Program
SFP	School Facility Program
SH	Severely Handicapped
SIP	School Improvement Program
Small MS4	Small Municipal Separate Storm Sewer System
SPI	Superintendent of Public Instruction
SSDMP	State School Deferred Maintenance Program
SSI/SSP	Supplemental Security Income/State Supplementary Program
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWRCB	State Water Resources Control Board
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority Block Grant Program
TCM	Targeted Case Management
TIIG	Targeted Instructional Improvement Grant
TPR	Teacher Peer Review
TRANS	Tax and Revenue Anticipation Notes
TRIP	Teacher Recruitment Incentive Program
UC	University of California
UC Merced	University of Merced
UI	Unemployment Insurance
US	United States
USD	Unified School District
USDOE	United States Department of Education
VLF	Vehicle License Fee