# Sacramento City Unified School District

## **Board of Education**

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Sacramento City Unified School District • 2011-2012 Adopted Budget Summary All Funds

	CHTCIATRACKI	GENERAL FUND RESTRICTED REST Partially Funded Fully	FUND RESTRICTED Fully Funded	TOTAL	Charter School Fund	Adult Education Fund	Cafeteria Funds 13	Child Development Fund	Deferred Maintenance Fund	General Obligation Bonds Fund	Building Fund	Capital Facilities Funds Funds 25, 49, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
REVENUES REVENUE LIMIT SOURCES FEDERAL REVENUE OTHER STATE REVENUES OTHER DOM PERFENIES	4	\$10,340,299 \$8,983,567 \$27,474,343 \$93,653	\$0 \$29,007,502 \$21,543,540 \$364,352	\$223,112,072 \$37,991,069 \$86,226,522 \$6,315,460	\$9,109,976 \$196,598 \$1,349,821	\$2,632,681 \$5,100,699 \$4,737,500	\$15,154,296 \$878,585 \$2,837,844	\$9,752,160 \$6,153,397 \$2,374,679	\$750,000		\$180,278	\$3,332,051	\$7,450,000	\$22,407,000	\$800,000	\$232,222,048 \$65,726,804 \$110,459,004 \$50,534,812
TOTAL REVENUES	\$265,837,867	\$46,891,862	\$50,915,394	\$363,645,123	\$10,656,395	\$12,470,880	\$18,870,705	\$18,280,236	\$750,000	0\$	\$180,278	\$3,332,051	\$7,450,000	\$22,407,000	\$300,000	\$458,942,668
EXPENDITURES CERTIFICATED SALARIES CLASSIFIED SALARIES EMPLOYEE BENEFITS	\$113,823,799 \$24,543,148 \$65,845,808	\$23,221,947 \$18,979,702 \$27,010,559	\$18,896,150 \$5,595,810 \$10,732,247	\$155,941,896 \$49,118,660 \$103,588,614 \$9,579,699	\$4,987,027 \$693,995 \$2,607,935 \$288,150	\$3,432,393 \$2,018,430 \$2,848,270 \$246,170	\$6,371,443 \$3,836,535 \$7,735,234	\$5,984,173 \$4,429,817 \$5,419,330 \$560,945	\$73,298 \$34,205 \$379,743		\$323,829 \$90,653		\$87,738 \$66,770		\$141,006 \$66,254 \$45,000	\$170,345,489 \$63,258,216 \$119,358,566 \$18,784,341
BOURS AND SUFFICES SERVICES/OTHER OP. EXP. CAPITAL OUTLAY MININGS AND SUBDOT	\$21,829,829 \$21,879,725 \$135,167 \$2,125,000	\$63,223	\$10,718,645 \$35,000 \$1,558,745	\$43,997,769 \$233,390 \$2,125,000 -51,749,996	\$1,049,650	\$1,523,707	\$136,883	\$299,178 \$7,500 \$579,293	\$230,682 \$32,092		\$200,500	\$5,085,105 \$2,405,000	\$7,295,492	\$22,407,000	\$228,500	\$77,369,341 \$22,808,095 \$4,530,000
TOTAL EXPENDITURES	3\$	\$82,713,781	\$52,023,515	\$362,785,032	\$9,626,757	\$10,270,880	\$18,848,868	\$18,280,236	\$750,000	\$0	\$18,064,990	\$7,490,105	\$7,450,000	\$22,407,000	\$480,760	\$476,454,648
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER SURCES	\$2,930,254 \$0 \$0 -\$38,864,758	\$0 \$0 \$35,821,919	\$0 \$0 \$1,042,839	\$2,930,254	-\$730,254	-\$2,200,000					\$14,442,839					\$2,930,254 -\$2,930,254 \$14,442,839
TOTAL OTHER SOURCES/USES		\$35,621,919	\$1,042,839	\$2,930,254	-\$730,254	-\$2,200,000	0\$	0\$	SO	0\$	\$14,442,839	0\$	03	0%	0\$	\$14,442,839
NET CHANGE IN FUND BALANCE BEGINNING BALANCE, JULY 1	\$3,855,627 \$20,228,623	08	-\$65,282	\$3,790,345 \$20,293,905	\$299,384 \$315,099	\$0 \$1,821,009	\$21,817 \$4,755,351	\$0 \$3,180,689	\$335,000	0\$	-\$3,441,873 \$8,914,744	-\$4,158,054 \$7,414,510	\$0 \$1,286,585	\$0 \$7,881,967	\$419,240	-\$3,069,141 \$60,094,317
Audit Adjustments ENDING BALANCE Reserved Fund Balance	\$24,084,250	0\$	\$0	\$24,084,250 \$545,000	\$814,483 \$129,623	\$1,821,009	\$4,777,168 \$4,554,751	\$3,180,689 \$1,307,306	\$335,000	0\$	\$5,472,871 \$102	\$3,256,456	\$1,286,585 \$0	\$7,881,987 \$7,881,957	\$4,314,698 \$4,314,698	\$57,025,176 \$18,733,457 \$0
Designated Fund Balance: Economic Uncertainties Retiree Health & Welfare Contrib Restore Programs pending St. Budget Other	\$8,589,000 \$1,000,000 \$13,850,250		G	\$8,589,000 \$1,000,000 \$13,950,250	\$484,860	\$1,821,009	\$222,407	\$1,873,383	\$335,000		\$5,472,769	\$3,256,456	\$1,286,585			\$9,073,860, \$1,000,000 \$13,950,250 \$14,267,609
Unappropriated Fund Balance	0\$	80	ဝႜ	0\$	\$0	O\$	\$0	0\$	0\$	\$0	0\$	\$0	0\$	80	os	os

#### July 1 Budget (Single Adoption) FINANCIAL REPORTS 2011-12 Budget School District Certification

34 67439 0000000 Form CB

ANNUAL BUDGET REPORT: July 1, 2011 Single Budget Adoption	
This budget was developed using the state-adopted Criteria to a public hearing by the governing board of the school dist 42127)	
Budget available for inspection at:	Public Hearing:
Place: SCUSD - Budget Services Date: June 20, 2011	Place: Board Meeting Room-Serna Center Date: June 23, 2011 Time: 06:30 PM
Adoption Date: June 23, 2011	
Signed:	_
Clerk/Secretary of the Governing Board (Original signature required)	
Contact person for additional information on the budget repo	orts:
Name: Gerardo Castillo, CPA	Telephone: (916) 643-9405
Title: Director of Budget Services	E-mail: gerardo-castillo@sac-city.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.

CRITE	RIA 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.	х	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		х
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	Х	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	Х	

# July 1 Budget (Single Adoption) FINANCIAL REPORTS 2011-12 Budget School District Certification

CRITE	RIA AND STANDARDS (con	tinued)	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.		х
6а	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.		х
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.		х
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.	х	
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.	х	

	EMENTAL 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?	х	
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?	х	
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)?	х	
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?		х

#### July 1 Budget (Single Adoption) FINANCIAL REPORTS 2011-12 Budget School District Certification

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

<b>NDDIT</b>	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
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?		х
<b>A</b> 5	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?	х	
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?		х
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).	х	
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?	х	

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

ANN	IUAL CERTIFICATION REGARDING	SELF-INSURED WORKER	RS' COMPENSAT	ION	CLAIMS	
insu to th gove	suant to EC Section 42141, if a school red for workers' compensation claims be governing board of the school distri- erning board annually shall certify to the ded to reserve in its budget for the co-	, the superintendent of the ct regarding the estimated ne county superintendent o	school district and accrued but unfur	nually nded	shall provide inform cost of those claims	mation s. The
To t	ne County Superintendent of Schools:					
( <u>X</u> )	Our district is self-insured for workers Section 42141(a):	s' compensation claims as	defined in Educat	ion C	Code	
	Total liabilities actuarially determined Less: Amount of total liabilities reserves Estimated accrued but unfunded liab	ved in budget:		\$ \$ \$	7,523,992.00 7,523,992.00 0.00	
()	This school district is self-insured for through a JPA, and offers the following		aims			
()	This school district is not self-insured	for workers' compensation	n claims.			
Signed	Clerk/Secretary of the Governing Board (Original signature required)	-	Date of Meeting	g: <u>Ju</u>	n 23, 2011	
	For additional information on this cer	tification, please contact:		***************************************	THE STATE OF MICHIGARY CO.	
Name:	Gerardo Castillo, CPA	-				
Title:	Director of Budget Services	-				
Telephone:	(916) 643-9405	-				
E-mail:	gerardo-castillo@sac-city.k12.ca.us					

## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

# **ESTIMATED FINANCIAL PROJECTION FACTORS**

	2011-12	2012-13	2013-14
State Statutory COLA – Revenue Limit	2.24%	3.20%	2.70%
K-12 Revenue Limit Deficit	19.754%	19.754%	19.754%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)	0.00%	3.20%	2 700/
Tier I, II and III			2.70%
California Consumer Price Index (CPI)	3.10%	2.70%	3.10%

# MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14

#### **REVENUES:**

#### Revenue Limit

- 2011-12 funded on 41,838 Average Daily Attendance (ADA) same as 2010-11, assumes flat funding per ADA.
- 2012-13 assumes declining enrollment with a decrease of 269 ADA.
- 2013-14 assumes same ADA as 2012-13

#### **Federal Revenues**

 Maintained at 2010-11 funding levels for regular programs. Years 2011-12, 2012-13 and 2013-14 reflect the decrease of appropriate ARRA funds (Special Education, Title I and Stabilization), 2011-12 reflects three percent decrease in Title I and 20% decrease in Title II.

#### **OTHER STATE REVENUES:**

# Special Education & Transportation

- Special Education and Transportation funding at same ratio as 2010-11.
- For 2011-12, 2012-13 and 2013-14 encroachment is fully supported by the General Fund.

#### **State Categorical Programs**

 Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs. Based on 2007-08 funding minus 20%. Same funding as 2010-11.

#### MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)

**Class Size Reduction** 

• 24.94:1 class size ratio with 20% penalty. 2011-12 through 2013-14 assumes two grades of K-3 CSR at 29:1 with 30% penalty.

Lottery

• Projected at \$130 per ADA for 2011-12 and outlying years.

#### **LOCAL REVENUES:**

**Interest** 

Based on cash flow projections.

Other Local Revenue

• Assumed similar level of funding in outlying years.

#### **EXPENDITURES:**

**Certificated Salaries** 

- Certificated staffing for 2011-12 is based on 2010-11 staffing levels after negotiations and increased K-3 class size for two grades at 29:1, grades 4-6 at 34:1, grades 7-8 at 36:1 and grades 9-12 at 40:1. 2011-12 includes proposed reductions for the elimination of counselor and assistant principal staffing reductions and pay reductions.
- Salaries commensurate with approved salary schedules and contractual agreements. Includes increases for salary schedule step and column movement less attrition credit and proposed salary decreases.

**Classified Salaries** 

- Classified staffing for 2011-12 is based on 2010-11 staffing levels which include decreases for staff reductions due to budget constraints.
- Salaries are commensurate with approved salary schedules and contractual agreements. Includes salary schedule step movement less attrition credit and proposed salary decreases.

**Employee Benefits** 

- Estimated Statutory Benefits Certificated: 13.19%
- Estimated Statutory Benefits Classified: 24.16%
- Health benefits are projected to increase approximately 10% each
  year and will be funded dependent upon negotiated agreements with
  employee groups. 2011-12 includes benefit reductions related to
  reduced staff and proposed pay reductions.
- Post-Retirement Health Benefits are based on 2010-11 participation.
  The district does not regularly pre-fund the future cost of postretirement benefits. A negotiated agreement with SCTA includes a
  contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

 No projected increases in supplies, services or capital outlay. 2011-12 includes proposed reductions. Budget is maintained in the outlying years.

# MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)

#### **Indirect Support**

- Consistently applied to each program as allowed by law.
- 3.31% approved rate for 2011-12.

#### Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs 2011-12 budget outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, Home-to-School Transportation and Special Education Transportation programs.
- Transfers to Charter Schools In Lieu Property Taxes.

#### One-Time Revennes/Expenditures

- 2011-12 includes assumptions to recover from the use of one-time funds: America Recovery and Reinvestment Act, Title I and IDEA.
- Maintain flexibility from Tier III programs
- 2011-12 includes assumptions to recover from the use of one-time funds to balance 2010-11. One-time funds include using \$1.9 million from Workers' Compensation, \$1 million carryover from Deferred Maintenance, \$1.5 million Deferred Maintenance match and one-time contributions for counselors and furlough days.

#### **BEGINNING BALANCE/RESERVES:**

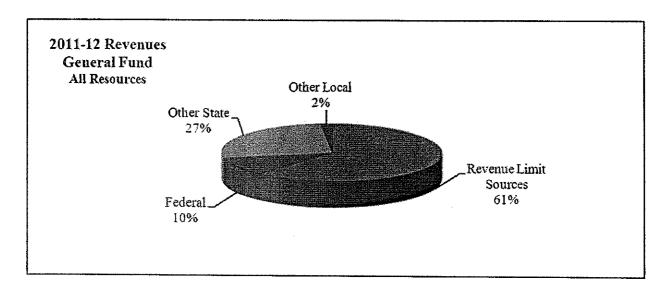
#### Beginning Balance

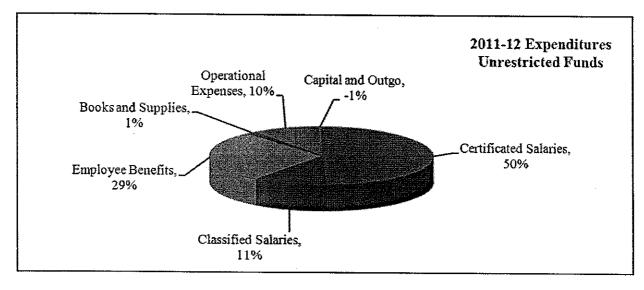
Based on 2010-11 Revised Ending Fund Balance.

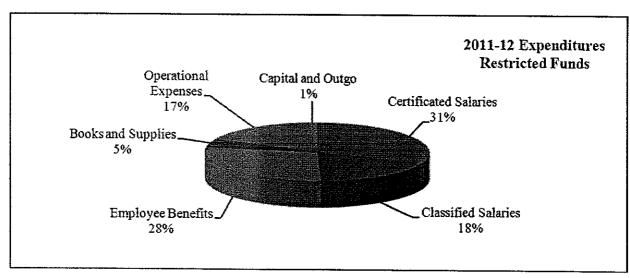
#### Reserves

• The 2011-12, 2012-13 and 2013-14 projections fund the 2% General Fund Reserve for Economic Uncertainty provided steps are taken to reach budget reduction goals.

# Revenues and Expenditures - Summary







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For a second sec		***************************************	· · · · · · · · · · · · · · · · · · ·		····	
		2011-12	%		%	
		Budget	Change	2012-13	Change	2013-14
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
A. REVENUES AND OTHER FINANCING SOURCES			give on the second second			
(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	212,771,772.76				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,539.28	3.20%	6,748.54	2.70%	6,930.75
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		44,811.92	-0.60%	44,542.92	0.00%	44,542.92
c. Total Base Revenue Limit (Line Ala times line Alb, ID 0269)		293,037,692.22	2.58% 0.00%	300,599,677.34 0.00	2.70% 0.00%	308,715,842.79
d. Other Revenue Limit (Form RL, lines 6 thru 14) e. Total Revenue Limit Subject to Deficit (Sum lines		0.00	0.00%	0.00	0.0078	
Alc plus Ald, ID 0082)		293,037,692.22	2.58%	300,599,677.34	2.70%	308,715,842.79
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficited Revenue Limit (Line Ale times line Alf, ID 0284)		235,151,026.50	2.58%	241,219,217.08	2.70%	247,732,115,21
h. Plus: Other Adjustments (e.g., basic aid, charter schools		(15 (04 205 (4)	0.000	(15 (04 205 64)	0.00%	(15,604,205.64)
object 8015, prior year adjustments objects 8019 and 8099)		(15,604,205.64) (10,340,299.00)	0.00%	(15,604,205.64)	-0.35%	(10,304,299.00)
i. Revenue Limit Transfers (Objects 8091 and 8097) j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		3,565,250.90	0.00%	3,565,250.00	0.00%	3,565,250.00
k. Total Revenue Limit Sources (Sum lines Alg thru Alj)						
(Must equal line A1)		212,771,772.76	2.85%	218,839,962.44	2.99%	225,388,860.57
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599 8600-8799	47,208,639.13	3.20% 0.00%	48,719,315.58 5,857,455.00	2.70% 0.00%	50,034,737.10 5,857,455.00
Other Local Revenues     Other Financing Sources	8600-8799 8900-8999	5,857,455.00 (33,934,504.00)		(34,143,485.00)	0.00%	(34,143,485.00)
<u> </u>	0,00-0,,,	231,903,362.89	3.18%	239,273,248.02	3.29%	247,137,567.67
6. Total (Sum lines A1k thru A5)		231,703,302.09	3.1076	22,2,2,2,0,0	7,5-2,70	
B. EXPENDITURES AND OTHER FINANCING USES			SPEEKS E			
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries					100	
a. Base Salaries				113,823,799.00	teritoria de la composición de la comp	128,350,002.99
b. Step & Column Adjustment				1,707,356.99		1,925,250.04
c. Cost-of-Living Adjustment				23, 23, 32, 32, 33		
			1.7	12,818,847.00		
d. Other Adjustments	1000-1999	113,823,799.00	12.76%	128,350,002.99	1.50%	130,275,253.03
e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries	1000-1999	113,823,777.00	12,7070	120,550,002.55		
1				24,543,148.00		26,436,327.22
a. Base Salaries		de la factoria	and the second	368,147.22		396,544.91
b. Step & Column Adjustment		0.00		306,147.22		370,344.71
c. Cost-of-Living Adjustment			electronic de la companya de la comp	1,525,032.00		
d. Other Adjustments	2000 2000	24 542 149 00	7.71%	26,436,327.22	1.50%	26,832,872.13
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,543,148.00	13.30%	74,602,186.13	6.50%	79,451,328.23
3. Employee Benefits	3000-3999	65,845,807.89	0.00%	3,253,830.89	0.00%	3,253,830.89
4. Books and Supplies	4000-4999	3,253,830.89	<del></del>		† "	21,879,724.79
5. Services and Other Operating Expenditures	5000-5999	21,879,724.79	0.00%	21,879,724.79	0.00%	135,167.00
6. Capital Outlay	6000-6999	135,167.00				2,125,000.00
	00-7299, 7400-7499					(3,558,741.00)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,558,741.00	1	<del> </del>	4	1
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	<del></del>
10. Other Adjustments (Explain in Section F below)		220 217		257 202 400 00	0.400	(13,256,867.40)
11. Total (Sum lines B1 thru B10)		228,047,736.57	11.04%	253,223,498.02	-2.40%	247,137,567.67
C. NET INCREASE (DECREASE) IN FUND BALANCE				(12.000.000.00	Marie Control	
(Line A6 minus line B11)		3,855,626,32	<b>- E-10-1</b>	(13,950,250.00	4	0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		20,228,623.68		24,084,250.00		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		24,084,250.00		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed				120000000000000000000000000000000000000		
Stabilization Arrangements	9750	0.00				
<u> </u>	9760	0.00			1	
2. Other Commitments	9780	14,950,250.00		1,000,000.00		1,000,000.00
d. Assigned	2100	17,930,230.00	Expedience	1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated	0700	9 590 000 00		8,589,000.00		8,589,000.00
1. Reserve for Economic Uncertainties	9789	8,589,000.00			TO DESCRIPTION OF THE PERSON O	8,389,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		24.604.055.55	Programme Tentral	10 124 000 00		10 134 000 00
(Line D3f must agree with line D2)		24,084,250.00		10,134,000.00		10,134,000.00

July 1 Budget (Single Adoption) General Fund Multiyear Projections Unrestricted

34 67439 0000000 Form MYP

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	8,589,000.00		8,589,000.00		8,589,000.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.00
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)		8,589,000.00		8,589,000.00		8,589,000.00

#### 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.

2012-13 Bld and B2d: 2011-12 fund balance includes \$13.95 million that is the intention to use to restore positions during 2011-12 and those salaries will carry forward to 2012-13. Also, one time reduction s for 2011-12 such as furlough days don't carry forward to 2012-13. Board will be taking action on necessary budget adjustments for 2013-14.

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V						
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)
	Codes	(A)	(D)	(C)		
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)	2010 2020	10,340,299.00	3.20%	10,671,188.57	2.70%	10,959,310.66
Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	37,991,069.00	0.00%	37,991,069.00	0.00%	37,991,069.00
3. Other State Revenues	8300-8599	49,017,883.00	3.11%	50,544,137.06	2.70%	51,908,828.76
4. Other Local Revenues	8600-8799	458,005.00	0.00%	458,005.00	0.00%	458,005.00
5. Other Financing Sources	8900-8999	36,864,758.00	0.57%	37,073,739.00	0.00%	37,073,739.00
6. Total (Sum lines A1 thru A5)		134,672,014.00	1.53%	136,738,138.63	1.21%	138,390,952.42
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				10 110 000 00		42 240 0/0 40
a. Base Salaries			#65-E345E-31-35	42,118,097.02		42,749,868.48
b. Step & Column Adjustment			10000	631,771.46		641,248.03
c. Cost-of-Living Adjustment		1000				
d. Other Adjustments						
<ul> <li>e. Total Certificated Salaries (Sum lines B1a thru B1d)</li> </ul>	1000-1999	42,118,097.02	1.50%	42,749,868.48	1.50%	43,391,116.51
2. Classified Salaries						
a. Base Salaries				24,575,512.00		24,944,144.68
b. Step & Column Adjustment				368,632.68		374,162.17
c. Cost-of-Living Adjustment					6.4	
d. Other Adjustments		4.0				
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,575,512.00	1.50%	24,944,144.68	1.50%	25,318,306.85
3. Employee Benefits	3000-3999	37,742,805.71	5.74%	39,909,548.01	6.50%	42,503,668.63
4. Books and Supplies	4000-4999	6,275,868.44	0.00%	6,275,868.44	0.00%	6,275,868.44
5. Services and Other Operating Expenditures	5000-5999	22,118,043.83	-5.27%	20,951,741.02	0.00%	20,951,741.02
6. Capital Outlay	6000-6999	98,223.00	0.00%	98,223.00	0.00%	98,223.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,808,745.00	0.00%	1,808,745.00	0.00%	1,808,745.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(1,956,717.03)
11. Total (Sum lines B1 thru B10)		134,737,295.00	1.48%	136,738,138.63	1.21%	138,390,952.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(65,281.00)	article in the	0.00		0.00
D. FUND BALANCE	-		State of the state			
1. Net Beginning Fund Balance (Form 01, line F1e)		65,281.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00	4 5 5 7 6 9	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780		lets 2 and die			
e. Unassigned/Unappropriated			100		and the last	il in the second
1, Reserve for Economic Uncertainties	9789		a a a publica	a de dia		
2, Unassigned/Unappropriated	9790	0.00	1000	0.00	3 14 5 15 3 1	0.00
f. Total Components of Ending Fund Balance						
4 · · · · · · · · · · · · · · · · · · ·		0.00		0.00		0.00
(Line D3f must agree with line D2)		0.00		0.00		0.0

July 1 Budget (Single Adoption) General Fund Multiyear Projections Restricted

34 67439 0000000 Form MYP

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				COMPANY.	100	
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	<b>978</b> 9					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)			10.00			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790				464666	
3. Total Available Reserves (Sum lines E1a thru E2c)						

#### F. ASSUMPTIONS

P. 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.

Line B10, 2013-14, assumes that there will be no carryover on restricted programs. For restricted funds as revenues decrease, the expenditures also decrease.

July 1 Budget (Single Adoption) General Fund Multiyear Projections Unrestricted/Restricted

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	Form MYP	

			·····			
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;	İ					
current year - Column A - is extracted)	l				1	
Revenue Limit Sources	8010-8099	223,112,071.76	2.87%	229,511,151.01	2.98%	236,348,171.23
2. Federal Revenues	8100-8299	37,991,069.00	0.00%	37,991,069.00	0.00%	37,991,069.00
3. Other State Revenues	8300-8599	96,226,522.13	3.16%	99,263,452.64	2.70%	101,943,565.86
4. Other Local Revenues	8600-8799	6,315,460.00	0.00%	6,315,460.00	0.00%	6,315,460.00
5. Other Financing Sources	8900-8999	2,930,254.00	0.00%	2,930,254.00	0.00%	2,930,254.00
6. Total (Sum lines A1 thru A5)		366,575,376.89	2.57%	376,011,386.65	2.53%	385,528,520.09
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)						ŀ
Certificated Salaries						1
a. Base Salaries				155,941,896.02		171,099,871.47
				2,339,128.45		2,566,498.07
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,818,847.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	155,941,896.02	9.72%	171,099,871.47	1.50%	173,666,369.54
2. Classified Salaries						
a. Base Salaries				49,118,660.00		51,380,471.90
b. Step & Column Adjustment				736,779.90		770,707.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,525,032.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49.118.660.00	4.60%	51,380,471.90	1.50%	52,151,178.98
Employee Benefits	3000-3999	103,588,613.60	10,54%	114,511,734,14	6.50%	121,954,996.86
Books and Supplies	4000-4999	9,529,699.33	0.00%	9,529,699.33	0.00%	9,529,699.33
Services and Other Operating Expenditures	5000-5999	43,997,768.62	-2.65%	42,831,465.81	0.00%	42,831,465.81
	6000-6999	233,390.00	0.00%	233,390.00	0.00%	233,390.00
6. Capital Outlay		2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	(1,749,996.00)	<del></del>	(1,749,996.00)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,749,996.00)			/	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0,00	ACCOUNT OF THE PARTY OF THE PAR	
10. Other Adjustments				0.00		(15,213,584.43)
11. Total (Sum lines B1 thru B10)		362,785,031.57	7,49%	389,961,636.65	-1.14%	385,528,520.09
C. NET INCREASE (DECREASE) IN FUND BALANCE			100 0 000			'
(Line A6 minus line B11)		3,790,345.32		(13,950,250.00	)	0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		20,293,904.68		24,084,250.00		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		24,084,250.00		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	1	0.00		0.00
2. Other Commitments	9760	0.00		0.00	and the same of th	0.00
d. Assigned	9780	14,950,250.00		1,000,000.00	4	1,000,000.00
e. Unassigned/Unappropriated						0.505.005.
Reserve for Economic Uncertainties	9789	8,589,000.00	100000	8,589,000.00		8,589,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						10.15.000
(Line D3f must agree with line D2)		24,084,250.00		10,134,000.00		10,134,000.00

July 1 Budget (Single Adoption) General Fund Multiyear Projections Unrestricted/Restricted

34 67439 0000000 Form MYP

	Object	2011-12 Budget (Form 01)	% Change (Cols, C-A/A)	2012-13 Projection	% Change (Cols. E-C/C)	2013-14 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES						
1. General Fund	9750	0.00		0.00		0.00
a. Stabilization Arrangements b. Reserve for Economic Uncertainties	9730	8,589,000,00		8,589,000.00		8,589,000.00
	9799	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0,00		0.00	4.4	0.00
d. Negative Restricted Ending Balances	97 <b>9</b> Z			0.00		0.00
(Negative resources 2000-9999) (Enter projections)	9792			0.00	100	0.00
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	100	0.00
Total Available Reserves - by Amount (Sum lines E1a thru E2c)	9790	8,589,000.00		8,589,000.00		8,589,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.37%		2.20%		2.23%
F. RECOMMENDED RESERVES	•	5,5,7,0	l		<u> На тако на т</u>	
1. Special Education Pass-through Exclusions			Lake bereie			
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):				and a second		
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					1,000
<ul> <li>b. If you are the SELPA AU and are excluding special</li> </ul>						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds			and the state of the state of			
(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 p	rojections)	41,809.07		41,540.07		41,540.07
3. Calculating the Reserves	rojections)	41,000.07		11,510.07		71,010.07
a. Expenditures and Other Financing Uses (Line B11)		362,785,031.57		389,961,636.65		385,528,520.09
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	110)	0.00		0.00		0.00
(Line F3a plus line F3b)		362,785,031.57		389,961,636.65		385,528,520.09
d, Reserve Standard Percentage Level			See god 11-51			
(Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%	***	2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,255,700.63		7,799,232.73		7,710,570.40
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,255,700.63		7,799,232.73		7,710,570.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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onone county		Exper	ditures by Object					
	i	2010	)-11 Estimated Actu	als		2011-12 Budget		
Description Resource Cod	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES							!	
1) Revenue Limit Sources	8010-8099	211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	1.0%
2) Federal Revenue	8100-8299	0.00	81,496,602.32	81,496,602.32	0.00	37,991,069.00	37,991,069.00	-53.4%
3) Other State Revenue	8300-8599	55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9%
4) Other Local Revenue	8600-8799	5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2%
5) TOTAL, REVENUES		272,628,544.78	148,746,808.26	421,375,353.04	265,837,866.89	97,807,256.00	363,645,122.89	-13.7%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	117,865,240.33	61,945,055.83	179,810,296.16	113,823,799.00	42,118,097.02	155,941,896.02	-13.3%
2) Classified Salaries	2000-2999	25,183,480.75	25,528,444.99	50,711,925.74	24,543,148.00	24,575,512.00	49,118,660.00	-3.1%
3) Employee Benefits	3000-3999	61,052,995.07	41,998,392.63	103,051,387.70	65,845,807.89	37,742,805.71	103,588,613.60	0.5%
4) Books and Supplies	4000-4999	5,320,752.56	23,668,300.19	28,989,052.75	3,253,830.89	6,275,868.44	9,529,699.33	-67.1%
5) Services and Other Operating Expenditures	5000-5999	24,261,615.23	35,096,825.33	59,358,440.56	21,879,724.79	22,118,043.83	43,997,768.62	-25.9%
6) Capital Outlay	6000-6999	287,684.60	2,721,582.20	3,009,266.80	135,167.00	98,223.00	233,390.00	-92.29
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	2,625,000.00	9,758.39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.39
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(4,994,815.44)	2,885,855.70	(2,108,959.74)	(3,558,741.00)	1,808,745.00	(1,749,996.00)	-17.0%
9) TOTAL, EXPENDITURES		231,601,953.10	193,854,215.26	425,456,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		41,026,591.68	(45,107,407.00)	(4,080,815.32)	37,790,130.32	(36,930,039.00)	860,091.32	-121.1%
D. OTHER FINANCING SOURCES/USES							•	
Interfund Transfers     a) Transfers In	8900-8929	8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6%
b) Transfers Out	7600-7629	10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.03
Other Sources/Uses     a) Sources	8930-8979	1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640.89

34 67439 0000000 Form 01

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

amento county			Expe	nditures by Object					
			201	0-11 Estimated Actu	als		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description  E. NET INCREASE (DECREASE) IN FUND	Nesource dodes				1,-7				
BALANCE (C + D4)			6,442,529.68	(10,509,217.00)	(4,066,687.32)	3,855,626.32	(65,281.00)	3,790,345.32	-193.2%
F. FUND BALANCE, RESERVES							j		
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	13,786,094.00	10,5 <u>74,498.00</u>	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
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)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.79
2) Ending Balance, June 30 (E + F1e)			20,228,623.68	65,281.00	20,293,904.68	24,084,250.00	0.00	24,084,250.00	18.79
Components of Ending Fund Balance (Actual a) Reserve for	is)							and Carlos and Carlos Carlos Carlos C	
Revolving Cash		9711	225,000.00	0.00	225,000.00	in the section			
Stores		9712	95,784.97	0.00	95,784.97			40 (1021-10-16)	
Prepaid Expenditures		9713	3,526.00	0.00	3,526.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00		Grande Gratia		ardi de
Legally Restricted Balance		9740	0.00	65,281.00	65,281.00				
b) Designated Amounts     Designated for Economic Uncertainties		9770	8,589,000.00	0.00	8,589,000.00				
Designated for the Unrealized Gains of In and Cash in County Treasury	vestments	9775	0.00	0.00	0.00				4.00
Other Designations		9780	11,315,312.71	0.00	11,315,312.71				in e
Retiree Health and Welfare Contrib.	0000	9780	1,000,000.00		1,000,000.00				
Education Jobs Fund (Res. 3205)	0000 0000	9780 97 <b>80</b>	7,530,000.00 2,785,312.71		7,530,000.00 2,785,312.71				
One time funds to Balance	0000	9790	0.00	0.00	0.00		eni garan		
c) Undesignated Amount			0.00	0.00	G.00	<b>基础的证据</b>			
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budg	get)								
a) Nonspendable Revolving Cash		9711				225,000.00	0,00	225,000.00	
Stores		9712			de la comp	320,000.00	0.00	320,000.00	4
Prepaid Expenditures		9713	4 5 6 6 6			0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	Ц
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
_		9760	- 1.0 6 1.0			0.00	0.00	0.00	
Other Commitments		2100							
d) Assigned		0700		医多角 医肾		14,950,250.00	0.00	14,950,250.00	,
Other Assignments Retiree Health and Welfare Contributio To restore programs	0000	9780 9780 9780				1,000,000.00 13,950,250.00		1,000,000.00 13,950,250.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				8,589,000.00	0.00	8,589,000.00	1
Unassigned/Unappropriated Amount		9790	a comment of the	opiost es	a established	0.00	0.00	0.00	) (2.16)

			Expe	nditures by Object					
			201	0-11 Estimated Actua	ls		2011-12 Budget		<del> </del>
Description Resou	rce Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diffi Colum C & F
G. ASSETS									
Cash     a) in County Treasury		9110	49,359,040.03	(29,918,267.62)	19,440,772.41				
Fair Value Adjustment to Cash in County Treas	ury	9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	148,753.20	4,939.34	153,692.54				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	16,687,962.02	(716,758.57)	15,971,203.45				
4) Due from Grantor Government		9290	15,050.27	2,179,795.59	2,194,845.86				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	95,784.97	0.00	95,784.97				
7) Prepaid Expenditures		9330	3,526.00	0.00	3,52 <u>6.00</u>				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			66,535,116.49	(28,450,291.26)	38,084,825.23				
H. LIABILITIES									
1) Accounts Payable		9500	7,505,998.32	1,337,065.07	8,843,063.39				
2) Due to Grantor Governments		9590	0.00	13,144.27	13,144.27				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	50,000,000.00	0.00	50,000,000.00				
5) Deferred Revenue		9650	0.00	(0.37)	(0.37)				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			57,505,998.32	1,350,208.97	58,856,207.29				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			9,029,118.17	(29,800,500.23)	(20,771,382.06)				

				nditures by Object					
Description	Resource Codes	Object Codes	Unrestricted	0-11 Estimated Actu	Total Fund col. A + B	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column C & F
REVENUE LIMIT SOURCES	Resource Codes	Codes	(A)	(B)	(C)	(0)	(E)	(F)	Car
Principal Apportionment State Aid - Current Year		8011	161,194,344.80	0.00	161,194,344.80	164,134,998.76	0.00	164,134,998.76	1.8%
Charter Schools General Purpose Entitlement	nt - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	788,200.00	0.00	788,200.00	788,300.00	0.00	788,300.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes			-				Land State Control of the Control of	*	7.4.
Secured Roll Taxes		8041	51,016,000.00	0.00	51,016,000.00	50,726,800.00	0.00	50,726,800.00	-0.69
Unsecured Roll Taxes		8042	2,610,800.00	0.00	2,610,800.00	2,449,700.00	0.00	2,449,700.00	-6.29
Prior Years' Taxes		8043	3,330,500.00	0.00	3,330,500.00	4,051,400.00	0.00	4,051,400.00	21.69
Supplemental Taxes		8044	311,200.00	0.00	311,200.00	196,500.00	0,00	196,500.00	-36.99
Education Revenue Augmentation Fund (ERAF)		8045	4,768,200.00	0.00	4,768,200.00	4,337,700.00	0.00	4,337,700.00	-9.0%
Supplemental Educational Revenue									
Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	497,300.00	0.00	497,300.00	400,000.00	0:00	400,000.00	-19.69
Penalties and Interest from		6047	497,300.00	0.00	497,300.00	460,000.00	0.00	400,000.00	-19.07
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes		8082	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.03
							1012010101010		
Subtotal, Revenue Limit Sources			224,516,544.80	0.00	224,516,544.80	227,085,398.76	0.00	227,085,398.76	1.19
Revenue Limit Transfers									
Unrestricted Revenue Limit	0000	5004	(0.074.404.00)	er trous come debrica i constitui de la consti	(0.074.404.00)	(40.040.000.00)		(40.040.000.00)	44.00
Transfers - Current Year	0000	8091 8091	(9,071,124.00)	A CO	(9,071,124.00)	(10,340,299.00)	0.00	(10,340,299.00)	14.09
Continuation Education ADA Transfer	2200 2430	8091		0.00	0.00		0.00	0.00	0.09
Community Day Schools Transfer  Special Education ADA Transfer	6500	8091	righestes (Established)	9,071,124.00	9,071,124.00		10,340,299.00	10,340,299.00	14.09
All Other Revenue Limit	0300	0001	- disdivision to see about the first	3,011,124.00	9,011,124.00		10,040,230.00	10,040,200.00	14.0
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction Transfer		8092	1,771,478.00	0.00	1,771,478.00	1,234,990.00	0.00	1,234,990.00	-30.39
Transfers to Charter Schools in Lieu of Prop	erty Taxes	8096	(5,325,576.00)	0.00	(5,325,576.00)	(5,208,317.00)	0.00	(5,208,317.00)	-2.29
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES			211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	1.09
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	0.00	12,494,410.00	12,494,410.00	-0.00	8,983,567.00	8,983,567.00	-28.19
Special Education Discretionary Grants		8182	0.00	977,396.00	977,396.00	0.00	684,409.00	684,409.00	-30.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0:00	0.00	0.09
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.09
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from			Grand						
Federal Sources	3000-3299, 4000-	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0
NOTETIAGO (Sad ADDA)	4139, 4201-4215,	0200		E0 700 640 00	EQ 700 040 00		25 000 044 00	25 000 044 00	
NCLB/IASA (ind. ARRA)	4610, 5510	8290		58,729,849.00	58,729,849.00	ASSOCIATION	25,082,011.00	25,082,011.00	-57,39
Vocational and Applied Technology Education	3500-3699	8290		474,419.00	474,419.00		474,419.00	474,419.00	0.09
Safe and Drug Free Schools	3700-3799	8290		3,139.00		godini seliti. Podali seliti	0.00	0.00	-100.09
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	8,817,389.32		0.00	İ	2,766,663.00	
TOTAL, FEDERAL REVENUE			0.00	81,496,602.32	81,496,602.32		37,991,069.00	37,991,069.00	-

amento City Unified amento County			G Unrestric	get (Single Adoption) ieneral Fund cted and Restricted ditures by Object			Pag	e 20 34	67439 000 For	
			2010	-11 Estimated Actua	ls	2011-12 Budget				
escription	Resource Codes	Object Codes	. Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
THER STATE REVENUE	110000100 00000	0000		,	1.52					
THERE STATE REVERSE						The second secon				
Other State Apportionments						7.07.07.07.07.17.17.07.00				
Community Day School Additional Funding	2420	9244		0.00	0.00		0.00	0.00	0.0%	
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	2430	8319	- 15-16 (10 10 10 10 10 10 10 10 10 10 10 10 10 1	0.00	0.00	condition in Aris (Caref)	0.00	0.00	0.076	
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%	
Special Education Master Plan										
Current Year	6500	8311	Court I Control of the Control	24,075,797.00	24,075,797.00		22,523,849.00	22,523,849.00	-6.49	
Prior Years	6500	8319	Construct by Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction	0.00	0.00	CANAL TO A STATE OF THE STATE O	0.00	0.00	0.09	
Home-to-School Transportation	7230	8311	The second secon	1,230,334.00	1,230,334.00		1,205,275.00	1,205,275.00	-2.09	
Economic Impact Aid	7090-7091	8311		9,867,795.00	9,867,795.00		9,628,179.00	9,628,179.00	-2,49	
Spec. Ed. Transportation	7240	8311		2,867,699.00	2,867,699.00	The first can see a failure of a failure of a gain and a failure of a	2,867,699.00	2,867,699.00	0.09	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Class Size Reduction, K-3		8434	12,291,867.00	0.00	12,291,867.00	11,060,217.00	0.00	11,060,217.00	-10.09	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Lottery - Unrestricted and Instructional Materials	s	8560	5,527,955.00	733,598.00	6,261,553.00	5,323,625.00	850,736.00	6,174,361.00	-1.4	
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.00	0.00	0.00	0.00	0.0	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0	
Orug/Alcohol/Tobacco Funds	6650-6690	8590	A CONTRACTOR	810,525.00	810,525.00	unical days	115,586.00	115,586.00	-85.7	
Healthy Start	6240	8590		196,945.00	196,945.00		0.00	0.00	-100.0	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0	
Quality Education Investment Act	7400	8590		7,443,200.00	7,443,200.00		6,903,106.00	6,903,106.00	-7.3	
All Other State Revenue	All Other	8590	37,385,086.00	8,040,081.00	45,425 <u>,167.00</u>	30,824,797.13	4,923,453.00	35,748,250.13	-21.3	
TOTAL, OTHER STATE REVENUE			55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9	

mento City Unified mento County			G Unrestri	get (Single Adoption) eneral Fund cted and Restricted ditures by Object			Pag	ge 21 34	67439 000 Fo
			<u>.</u>	-11 Estimated Actua	ıs		2011-12 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column C & F
escription	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	Car
THER LOCAL REVENUE						- in contract was	ļ.		
Other Local Revenue			The second second second			The state of the s			
County and District Taxes			Parties and Control of the Control o				į		
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0,00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds			Paris Company of the						
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue			In the region of the control of the	1		ing notice			
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.03
Sales									
Sale of Equipment/Supplies		8631	2,385.80	0.00	2,385.80	0.00	0.00	0.00	-100.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	12,995.81	12,995.81	1,241,577.00	0.00	1,241,577.00	9453.79
Interest		8660	83,128.00	0.00	83,128.00	530,592.00	0.00	530,592.00	538.39
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	00.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Services	7230, 7240	8677	ne and get	0.00	0.00		0.00	0.00	0.0
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	600 (0.00 m)	0.00	0.0
Pass-Through Revenues From		0001			0.00			5.30	ļ
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	5,446,800.18	2,900,112.13	8,346,912.31	4,085,286.00	458,005.00	4,543,291.00	-45.6
ruition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Fransfers of Apportionments Special Education SELPA Transfers			Total product						
From Districts or Charter Schools	6500	8791	2120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00	0.00		0.00	0.00	0.0
From County Offices	6500	8792	70.00	0.00	0.00	2	0.00	0.00	0.0
From JPAs	6500	8793	35.000.000.000	6.00	0.00		0.00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0
From County Offices	6360	8792		0.00	0.00	94579253444	0.00	0.00	0.0
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	· 0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2

TOTAL, REVENUES

363,645,122.89

97,807,256.00

1

ramento County			cted and Restricted iditures by Object					Form
	1	2010	-11 Estimated Actua	ils		2011-12 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES				<b>1</b>				
0.00 . 17	1400	100 074 044 40	40 200 720 42	145 054 046 22	100,440,633.00	27,155,270.85	127,595,903.85	-12.0%
Certificated Teachers' Salaries	1100	102,671,314.10	42,382,732.12	145,054,046.22	1	4,328,625.17	5,644,989.17	-34.6%
Certificated Pupil Support Salaries	1200	2,271,116.31	6,354,113.90	8,625,230.21	1,316,364.00			
Certificated Supervisors' and Administrators' Salaries	1300	12,275,931.82	3,841,183.93	16,117,115.75	11,534,602.00	3,320,127.00	14,854,729.00	-7.8% -21.6%
Other Certificated Salaries	1900	646,878.10	9,367,025.88	10,013,903.98	532,200.00	7,314,074.00	7,846,274,00	
TOTAL, CERTIFICATED SALARIES		117,865,240.33	61,945,055.83	179,810,296.16	113,823,799.00	42,118,097.02	155,941,896.02	-13.3%
CLASSIFIED SALARIES	-				İ			
Classified Instructional Salaries	2100	210,927.87	5,672,822.62	5,883,750.49	24,489.00	7,714,819.00	7,739,308.00	31.5%
Classified Support Salaries	2200	9,407,961.71	13,290,609.13	22,698,570.84	9,504,545.00	12,275,562.00	21,780,107.00	-4.0%
Classified Supervisors' and Administrators' Salaries	2300	2,971,395.31	2,577,515.56	5,548,910.87	3,078,691.00	1,972,162.00	5,050,853.00	-9.0%
Clerical, Technical and Office Salaries	2400	11,863,264.88	1,970,181.88	13,833,446.76	11,319,270.00	1,319,409.00	12,638,679.00	-8.6%
Other Classified Salaries	2900	729,930.98	2,017,315.80	2,747,246.78	616,153.00	1,293,560.00	1,909,713.00	-30.5%
TOTAL, CLASSIFIED SALARIES		25,183,480.75	25,528,444.99	50,711,925,74	24,543,148.00	24,575,512.00	49,118,660.00	-3.1%
EMPLOYEE BENEFITS								
STRS	3101-3102	9,748,987.84	4,702,075.84	14,451,063.68	9,421,021.03	3,355,526.00	12,776,547.03	-11.6%
PERS	3201-3202	2,178,978.68	2,557,908.56	4,736,887.24	2,522,422.00	2,430,337.00	4,952,759.00	4.6%
OASDI/Medicare/Alternative	3301-3302	3,450,176.53	2,930,580.69	6,380,757.22	3,382,627.00	2,469,400.00	5,852,027.00	-8.3%
Health and Welfare Benefits	3401-3402	29,337,791.38	22,036,346.92	51,374,138.30	32,917,931.45	19,360,608.00	52,278,539.45	1.8%
Unemployment Insurance	3501-3502	965,513.53	608,938,02	1,574,451.65	2,251,006.41	995,877.71	3,246,884.12	106.2%
Workers' Compensation	3601-3602	2,295,724.58	1,678,653.35	3,974,377.93	2,622,688.00	1,240,895.00	3,863,583.00	-2.8%
OPE9, Allocated	3701-3702	12,165,028.07	6,624,933.08	18,789,961.15	12,078,136.00	7,280,156.00	19,358,292.00	3.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	813,773.79	783,557.36	1,597,331.15	554,430.00	563,986.00	1,118,416.00	-30.0%
Other Employee Benefits	3901-3902	97,020.67	75,398.81	172,419.48	95,546.00	46,020.00	141,566.00	-17.9%
TOTAL, EMPLOYEE BENEFITS		61,052,995.07	41,998,392.63	103,051,387.70	65,845,807.89	37,742,805.71	103,588,613.60	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	1,505,210,45	448,311.02	1,953,521.47	1,026,660.00	250,015.00	1,276,675.00	-34.6%
''	4200	101,109.38	641,413.67	742,523.05	35,821.00	69,980.00	105,801.00	1
Books and Other Reference Materials  Materials and Supplies	4300	3,238,501.48	17,931,061.72	21,169,563.20	2,119,163.42	5,573,199.44	7,692,362.86	
	4400	475,931.25	4,647,513.78	6,123,445.03	72,186.47	382,674.00	454,860.47	1
Noncapitalized Equipment Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	T
TOTAL, BOOKS AND SUPPLIES	4700	5,320,752.56	23,668,300.19	28,989,052.75	3,253,830.89	6,275,868.44	9,529,699.33	
SERVICES AND OTHER OPERATING EXPENDITURES		Olozofi azioa	20,000,000,00		,			
Subagreements for Services	5100	302,444.75	20,939,149.03	21,241,593.78	0.00	15,718,173.62	15,718,173.62	-26.0%
Travel and Conferences	5200	165,328.10	753,761.76	919,089.86	139,278.00	95,860.00	235,138.00	-74.4%
Dues and Memberships	5300	67,327.29	27,096.00	94,423.29	35,690.00	2,100.00	37,790.00	-60.0%
Insurance	5400 - 5450	1,887,460.00	0.00	1,887,460.00	1,887,460.00	0.00	1,887,460.00	0.0%
Operations and Housekeeping	5500		37,332.30	0.005.507.00	9 460 550 00	20,311.00	8,480,861.00	2.6%
Services	5500	8,228,195.00	31,332.30	8,265,527.30	8,460,550.00	20,511.00	0,400,001.00	2.070
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,397,425.38	1,447,959.07	2,845,384.45	1,289,071.00	588,899.00	1,877,970.00	-34.0%
Transfers of Direct Costs	5710	(112,752.77)	121,219.56	8,466.79		(21,559.79)		
Transfers of Direct Costs - Interfund	5750	(859,491.31)	(29,696.06)	(889,187.37	(826,273.00)	(27,750.00)	(854,023.00	-4.0%
Professional/Consulting Services and Operating Expenditures	5800	12,050,803.56	11,683,784.35	23,734,587.91	10,210,887.00	5,690,297.00	15,901,184.00	-33.0%
Communications	5900	1,134,875.23	116,219.32					
TOTAL, SERVICES AND OTHER	5300	1,104,010.20	.10,210.02	1,251,557,56	35.1352.35			
OPERATING EXPENDITURES		24,261,615.23	35,096,825.33	59,358,440.56	21,879,724.79	22,118,043.83	43,997,768.62	-25.9%

				-11 Estimated Actua	ıls		2011-12 Budget	- 1	
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(8)	(C)	(D)	(E)	(F)	C&F
CAPITAL OUTLAY					1				
Land		6100	42,913.69	994,632.60	1,037,546,29	21,048.00	0.00	21,048.00	-98.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,245.00	763,210.18	786,455.18	4,605.00	35,000.00	39,605.00	-95.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	208,829.70	958,026.67	1,166,856.37	78,474.00	44,586.00	123,060.00	-89.5%
Equipment Replacement		6500	12,696.21	5,712.75	18,408.96	31,040.00	18,637.00	49,677.00	169.9%
TOTAL, CAPITAL OUTLAY			287,684.60	2,721,582.20	3,009,266.80	135,167.00	98,223.00	233,390.00	-92.2%
OTHER OUTGO (excluding Transfers of Indire	ect Costs)				-,,		177		V
Tuition Tuition for instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	s	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apport To Districts or Charter Schools	donments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222	37779 9179	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00	e e e e e e e e e e e e e e e e e e e	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.09
Other Debt Service - Principal		7439	1,625,000.00	9,758.39	1,634,758,39	2,125,000.00	0.00	2,125,000.00	30.09
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		2,625,000.00	9,758.39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.39
OTHER OUTGO - TRANSFERS OF INDIRECT O				-,				-,,	
Transfers of Indirect Costs		7310	(2,888,963.70)	2,885,855.70	(3,108.00)	(1,808,745.00)	1,808,745.00	0.00	-100.09
Transfers of Indirect Costs - Interfund		7350	(2,105,851.74)	0.00	(2,105,851.74)	(1,749,996.00)	0.00	(1,749,996.00)	-16.99
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		(4,994,815.44)	2,885,855.70	(2,108,959.74)	(3,558,741.00)	1,808,745.00	(1,749,996.00)	-17.09
TOTAL, EXPENDITURES			231,601,953.10	193,854,215.26	425,456,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.79

				nditures by Object	_1_		2014 42 Dodge		
			201	0-11 Estimated Actu			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS	_ Nessource dodes	oodes	(6)	(6)			i		041
INTERFUND TRANSFERS IN							İ		
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6
(a) TOTAL, INTERFUND TRANSFERS IN			8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,606.00	0.00	1,606.00	0.00	0.00	0.00	-100.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/		7640	0.00	0.00	0.00	0.00	0.00	0.00	
County School Facilities Fund  To: Deferred Maintenance Fund		7613 7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Olher Authorized Interfund Transfers Out		7619	10,745,621.00	0.00	10,745,621.00	0.00	0.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT			10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.0
THER SOURCES/USES				apille arrenter	,		alegyet Fetag		
SOURCES				Park Carle Des Carle Con-					
State Apportionments Emergency Apportionments		8931	0.00		0.00	0.00	0.00	0.00	0.0
Proceeds								0,50	
Proceeds from Sale/Lease-									
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.6
All Other Financing Sources		8979	1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0
(c) TOTAL, SOURCES			1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.00		0.00	0.00	0.0
CONTRIBUTIONS						1			
Contributions from Unrestricted Revenues		8980	(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Restricted Balances		8997	0.00	0.00	5.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640

	·		2010	1-11 Estimated Actua	als		2011-12 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES		1				į			
1) Revenue Limit Sources		8010-8099	211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	0.99
2) Federal Revenue		8100-8299	0.00	81,496,602.32	81,496,602.32	0.00	37,991,069.00	37,991,069.00	-53.49
3) Other State Revenue		8300-8599	55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9
4) Other Local Revenue		8600-8799	5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2
5) TOTAL, REVENUES			272,628,544.78	148,746,808.26	421,375,353.04	265,837,866.89	97,807,256.00	363,645,122.89	-13.6
B. EXPENDITURES (Objects 1000-7999)		:							
1) Instruction	1000-1999		149,285,211.59	110,139,223.17	259,424,434.76	146,715,497.18	76,126,107.71	222,841,604.89	-14.1
2) Instruction - Related Services	2000-2999		35,803,097.05	33,275,324.60	69,078,421.65	33,814,721.62	18,252,564.14	52,067,285.76	-24.6
3) Pupil Services	3000-3999		3,101,568.20	32,075,277.25	35,176,845.45	2,459,926.78	27,217,159.00	29,677,085.78	-15.6
4) Ancillary Services	4000-4999		1,989,427.17	47,629.80	2,037,056.97	1,897,902.00	0.00	1,897,902.00	-6.8
6) Community Services	5000-5999		74,808.00	0.00	74,808.00	6,806.00	0.00	6,806.00	-90.9
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
7) General Administration	7000-7999		9,682,822.56	3,302,593.41	12,985,415.97	10,830,018.17	1,809,745.00	12,639,763.17	-2.7
8) Plant Services	8000-8999		29,040,018.53	15,004,408.64	44,044,427.17	30,197,864.82	11,331,719.15	41,529,583.97	-5.7
9) Other Outgo	9000-9999	Except 7600-7699	2,625,000.00	9,758,39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.3
10) TOTAL, EXPENDITURES			231,601,953.10	193,854,215.26	425,456,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B16	0)		41,026,591.68	(45,107,407.00)	(4,080,815.32)	37,790,130.32	(36,930,039.00)	860,091.32	-121.1
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6
b) Transfers Out		7600-7629	10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.0
Other Sources/Uses    a) Sources		8930-8979	1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640.8

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			2010	3-11 Estimated Actu	als		2011-12 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (O)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,442,529.68	(10,509,217.00)	(4,066,687.32)	3,855,626.32	(65,281.00)	3,790,345.32	-193.
. FUND BALANCE, RESERVÉS				( )					
1) Beginning Fund Balance							į		
a) As of July 1 - Unaudited		9791	13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	G.
e) Adjusted Beginning Balance (F1c + F1d)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16
2) Ending Balance, June 30 (E + F1e)			20,228,623.68	65,281.00	20,293,904.68	24,084,250.00	0.00	24,084,250.00	18
Components of Ending Fund Balance (Actual)  a) Reserve for	als)				:				
Revolving Cash		9711	225,000.00	0.00	225,000.00				
Stores		9712	95,784.97	0.00	95,784.97				
Prepaid Expenditures		9713	3,526.00	0.00	3,526.00				
All Others		9719	0.00	0.00	0.00		Party providing of space place		beza
General Reserve		9730	0.00	0.00	0.00	17/2017			Arces v
Legally Restricted Balance		9740	0.00	65,281.00	65,281.00				
b) Designated Amounts     Designated for Economic Uncertainties		9770	8,589,000.00	0.00	8,589,000.00				
Designated for the Unrealized Gains of In and Cash in County Treasury	evestments	9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	1	9780	11,315,312.71	0.00	11,315,312.71				
Retiree Health and Welfare Contrib.	0000	9780	1,000,000.00		1,000,000.00		Dubuk da 200		
Education Jobs Fund (Res. 3205)  One time funds to Balance	0000	9780 9780	7,530,000.00 2,785,312.71		7,530,000.00 2,785,312.71				
c) Undesignated Amount	0000	9790	0.00	0.00	0.00		Contorna Suntenda		
d) Unappropriated Amount		9790							
		3750	A STATE OF THE STA					Advantor (Schalland Control Surveyor British Av	
Components of Ending Fund Balance (Budg a) Nonspendable	get)								22.5
Revolving Cash		9711				225,000.00	0.00	225,000.00	
Stores		9712				320,000.00	0.00	320,000.00	4
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719	alle desemble de la compaction de la com		Maria	0.00	0.00	0.00	4
b) Restricted		9740	And the second s			0.00	0.00	0.00	4
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object	1)	9760				0.00	0.00	0.00	<u> </u>
d) Assigned			and the second second						
Other Assignments (by Resource/Object)	1	9780				14,950,250.00	0.00	14,950,250.00	1 445
Retiree Health and Welfare Contribution		9780				1,000,000.00		1,000,000.00	100
To restore programs	0000	9780		ugu Cruel (1999) (1997) Ma		13,950,250.00	uning transfer de la servició de la servició de la servició de la servició de la servició de la servició de la	13,950,250.00	- 10 PA
e) Unassigned/unappropriated			Commence of the commence of th			0.500.000.00		9 500 000 0	
Reserve for Economic Uncertainties		9789				8,589,000.00	0.00	8,589,000.00	
Unassigned/Unappropriated Amount		9790		ster success the		0.00	0.00	0.00	J   100 200

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

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
7091	Economic Impact Aid: Limited English Proficiency (LEP)	65,281.00	0.00
Total, Restri	cted Balance	65,281.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,192,462.00	9,109,976.00	11.2%
2) Federal Revenue		8100-8299	810,834.00	196,598.00	-75.8%
3) Other State Revenue		8300-8599	1,265,633.00	1,349,821.00	6.7%
4) Other Local Revenue		8600-8799	267,033.54	0.00	-100.0%
5) TOTAL, REVENUES		**************************************	10,535,962.54	10,656,395.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,176,489.70	4,987,027.00	-3.7%
2) Classified Salaries		2000-2999	766,532.00	693,995.00	-9.5%
3) Employee Benefits		3000-3999	2,359,029.00	2,607,935.00	10.6%
4) Books and Supplies		4000-4999	1,729,171.72	288,150.00	-83.3%
5) Services and Other Operating Expenditures		5000-5999	1,281,568.62	1,049,650.00	-18.1%
6) Capital Outlay		6000-6999	63,598.50	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,376,389.54	9,626,757.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(840,427.00)	1,029,638.00	-222.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,385,858.00	0.00	-100.0%
b) Transfers Out		7600-7629	652,870.00	730,254.00	11.9%
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			732,988.00	(730,254.00)	-199.6%

Maranet Maran	Barana Cada	Object Codes	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,439.00)	299,384.00	-378.7%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	422,538.00	315,099.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,538.00	315,099.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,538.00	315,099.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			315,099.00	614,483.00	95.0%
Components of Ending Fund Balance (Actuals)				uri de projugationer La colo de finale colo	
a) Reserve for Revolving Cash		9711	0.00	Le profession de la compensión de la compensión de la compensión de la compensión de la compensión de la compe	
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	129,623.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770	185,476.00		
Designated for the Unrealized Gains of					es en en el best de Financia de la como
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		og edgaptoka 12. ga era 18. miliota (hariota ga era
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	erin sintiliari en
Stores		9712		0.00	na de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co
Prepaid Expenditures		9713		0.00	ilia energia di Arte. Profesione energia
All Others		9719		0.00	eri ir ciretilinera die Pittingerierie ir ir
b) Restricted		9740		129,623.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					grafications in
Other Assignments		9780		484,860.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0:00	
Unassigned/Unappropriated Amount		9790		0.00	

					· · · · · · · · · · · · · · · · · · ·
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	(3,166,087.02)		
Pair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	6,068.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	626,001.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	E 7 12 - F 12 - 0.00		
10) TOTAL, ASSETS			(2,534,016.53)		
H. LIABILITIES					
1) Accounts Payable		9500	36,701.12		
Due to Grantor Governments		9590	60,013.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00	<u>}</u>	
5) Deferred Revenue		9650	0.00	<u>.</u>	
6) Long-Term Liabilities		9660	in Spirit		
7) TOTAL, LIABILITIES	www.	···	96,714.12	•	
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)		1. 7/1 To the Control of the Control	(2,630,730.65		

// // //		· · · · · · · · · · · · · · · · · · ·			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State A	Aid	8015	8,192,462.00	9,109,976.00	11.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	:	8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES	·		8,192,462.00	9,109,976.00	11.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510		940 449 00	100 500 00	75 70/
			810,448.00	196,598.00	-75.7%
Vocational and Applied Technology Education	3500-3699 3700-3799	8290	0.00	0.00	0.0%
Safe and Drug Free Schools Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
,	All Other	8290	386.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			810,834.00	196,598.00	-75.8%
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,213.00	196,766.00	6.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0:00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Quality Education Investment Act	7400	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	1,081,420.00	1,153,055.00	6.6%
TOTAL, OTHER STATE REVENUE			1,265,633.00	1,349,821.00	6.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Transportation Services	<b>72</b> 30, <b>72</b> 40	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	267,033.54	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments	0000	0133	0.00	0.00	0.070
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,033.54	0.00	-100.0%
TOTAL, REVENUES			10,535,962.54	10,656,395.00	1.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES	and the second of the second o				
Out Touch of Touch and Outside		4400	4 500 247 70	4 202 242 00	-4.5%
Certificated Teachers' Salaries		1100	4,598,247.70	4,393,242.00	
Certificated Pupil Support Salaries		1200	57,756.00	54,369.00	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	518,707.00	537,635.00	3.6%
Other Certificated Salaries		1900	1,779.00	1,781.00	0.1%
TOTAL, CERTIFICATED SALARIES			5,176,489.70	4,987,027.00	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		<b>2</b> 100	19,632.00	0.00	-100.0%
Classified Support Salaries		2200	396,195.00	342,684.00	-13.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		<b>2</b> 400	332,281.00	332,284.00	0.0%
Other Classified Salaries		2900	18,424.00	19,027.00	3.3%
TOTAL, CLASSIFIED SALARIES			766,532.00	693,995.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	396,800.00	397,404.00	0.29
PERS		3201-3202	73,173.00	71,213.00	-2.79
OASDI/Medicare/Alternative		3301-3302	128,372.00	122,936.00	-4.29
Health and Welfare Benefits		3401-3402	1,169,641.00	1,401,899.00	19.99
Unemployment Insurance		3501-3502	40,144.00	39,676.00	-1.29
Workers' Compensation		3601-3602	111,480.00	103,609.00	-7.19
OPEB, Allocated		3701-3702	437,870.00	467,594.00	6.89
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	0.00	0.00	0.09
Other Employee Benefits		3901-3902	1,549.00	3,604.00	132.79
TOTAL, EMPLOYEE BENEFITS			2,359,029.00	2,607,935.00	10.69
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	61,257.00	103,905.00	69.69
Books and Other Reference Materials		4200	9,693.92	0.00	-100.0
Materials and Supplies		4300	1,501,097.14	164,245.00	-89.1
Noncapitalized Equipment		4400	157,123.66	20,000.00	-87.3
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			1,729,171.72	288,150.00	-83.3

Sacramento City Unified Sacramento County

## July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,450.00	2,739.00	-87.2%
Dues and Memberships		5300	5,581.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	250,843.30	159,157.00	-36.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	43,846.10	31,030.00	-29.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	820,622.00	778,240.00	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	121,090.22	60,584.00	-50.0%
Communications		5900	18,136.00	17,900.00	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		1,281,568.62	1,049,650.00	-18.1%
CAPITAL OUTLAY			T year of the second se		
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,110.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,488.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,598.50	0.00	-100.0%

## July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Object

Description i	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,376,389.54	9,626,757.00	-15.4%

Sacramento City Unified Sacramento County

#### July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,385,858.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,385,858.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	652,870.00	730,254.00	11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			652,870.00	730,254.00	11.9%
OTHER SOURCES/USES	•				
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds	,				
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					grandania inc. 1
Contributions from Unrestricted Revenues		8980	0.00	0,00	.0.0%
Contributions from Restricted Revenues		8990	0.00	0:00	0:0%
Transfers of Restricted Balances		8997	0.00	0:00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			732,988.00	(730,254.00)	-199.6%

## July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,192,462.00	9,109,976.00	11.2%
2) Federal Revenue		8100-8299	810,834.00	196,598.00	-75.8%
3) Other State Revenue		8300-8599	1,265,633.00	1,349,821.00	6.7%
4) Other Local Revenue		8600-8799	267,033.54	0.00	-100.0%
5) TOTAL, REVENUES			10,535,962.54	10,656,395.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,169,740.86	6,734,033.00	-17.6%
2) Instruction - Related Services	2000-2999		1,385,663.22	1,324,789.00	-4.4%
3) Pupil Services	3000-3999		198,934.00	181,805.00	-8.6%
4) Ancillary Services	4000-4999		8,953.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		478,731.00	468,760.00	-2.1%
8) Plant Services	8000-8999		1,134,367.46	917,370.00	-19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	e e e tarte men e est		11,376,389.54	9,626,757.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES					,
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(840,427.00)	1,029,638.00	-222.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,385,858.00	0.00	-100.0%
b) Transfers Out		7600-7629	652,870.00	730,254.00	11.9%
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	
4) TOTAL, OTHER FINANCING SOURCES/USES			732,988.00	(730,254.00)	

Sacramento City Unified Sacramento County.

# July 1 Budget (Single Adoption) Charter Schools Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,439.00)	299,384.00	-378.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,538.00	315,099.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,538.00	315,099.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,538.00	315,099.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			315,099.00	614,483.00	95.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00	ngo ing pangangan Kasarang	
Stores		9712	0.00		i sana arabas Are Deputation des Ares
Prepaid Expenditures		9713	0.00	Ministration of the second sec	
All Others		9719	0.00	Alfarancija ibila katal Milarina na Arija Kata	
General Reserve		9730	0.00	alia e a griliani. Generalia	
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740 9770	129,623.00 185,476.00	unication (I. de 2004) I Proposition de Barel d'Edit March (I. d. de Barel)	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00	angen alle Siglenge	
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)			esignatura esta esta esta esta esta esta esta est		
a) Reserve for Revolving Cash		9711		0.00	
Stores		9712	If the remarks of all the order of the control of t	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		129,623.00	
c) Committed					
Stabilization Arrangements  Other Commitments (by Resource/Object)		9750 9760	Stranger and Stran	0.00	
		5, 50		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		484,860.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9 <b>78</b> 9		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified Sacramento County

Description	Resource Codes Object Code	2010-11 s 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	2,436,007.00	2,632,681.00	8.1%
3) Other State Revenue	8300-8599	70,818.00	5,100,699.00	7102.5%
4) Other Local Revenue	8600-8799	3,217,519.55	4,737,500.00	47.2%
5) TOTAL, REVENUES		5,724,344.55	12,470,880.00	117.9%
B. EXPENDITURES				
Certificated Salaries	1000-1999	4,152,840.92	3,432,393.00	-17.3%
2) Classified Salaries	2000-2999	2,293,543.61	2,018,430.00	-12.0%
Employee Benefits	3000-3999	3,091,125.96	2,848,270.00	-7.9%
4) Books and Supplies	4000-4999	1,081,256.67	246,170.00	-77.2%
5) Services and Other Operating Expenditures	5000-5999	1,333,557.39	1,523,707.00	14.3%
6) Capital Outlay	6000-6999	29,018.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1 1	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	436,495.00	201,910.00	-53.7%
9) TOTAL, EXPENDITURES		12,417,837.55	10,270,880.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(6,693,493.00)	2,200,000.00	-132.9%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers in	8900-8929	8,284,762.00	0.00	-100.0%
b) Transfers Out	7600-7629	2,408,000.00	2,200,000.00	-8.6%
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	30.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		5,876,762.00	(2,200,000.00)	-137.49

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(816,731.00)	0.00	-100.0%
		· · · · · · · · · · · · · · · · · · ·	(010,701.00)	0.00	-100.076
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,637,740.00	1,821,009.00	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,637,740.00	1,821,009.00	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,637,740.00	1,821,009.00	-31.0%
2) Ending Balance, June 30 (E + F1e)			1,821,009.00	1,821,009.00	0.0%
·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00	Plante Carrie (1905) and the first Market (1905) and the sale of the sale	
Prepaid Expenditures		9713	0.00	analysis period security is a	
All Others		9719	0.00		
General Reserve		9730	0.00	gregoria postanta da se-	
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00		STATES
Designated for the Unrealized Gains of			N AS	AMBALANES SANTES (	
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,821,009.00		Para de Caracter d
c) Undesignated Amount		9790	0.00	entre de la companya de la companya de la companya de la companya de la companya de la companya de la companya	
d) Unappropriated Amount		9790	Lufte are :	randon arrestados	
Components of Ending Fund Balance (Budget)				300	
a) Nonspendable     Revolving Cash		9711	and a challenger on a	0.00	
Stores		9712	Control of the contro	0.00	Address
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
,		3740			
c) Committed Stabilization Arrangements		9750	11.5.11.11.11.1	0.00	
Other Commitments		9760		0.00	
d) Assigned			al tennegrærer i K	S S	
Other Assignments		9780		1,821,009.00	
e) Unassigned/Unappropriated				A The second	
Reserve for Economic Uncertainties		9789		0.00	1986年,1988年代

				· · · · · · · · · · · · · · · · · · ·	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	703,928.02		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	524,467.34		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(151,778.65)		
Due from Grantor Government		9290	24,339.78		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,100,956.49		
H. LIABILITIES					
1) Accounts Payable		9500	21,611.84		
2) Due to Grantor Governments		9590	1,750.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	Decrease (print) (region) (reg		
7) TOTAL, LIABILITIES		<b></b>	23,361.84		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,077,594.65		

Sacramento City Unified Sacramento County

## July 1 Budget (Single Adoption) Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	110,346.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,325,661.00	2,632,681.00	13.2%
TOTAL, FEDERAL REVENUE			2,436,007.00	2,632,681.00	8.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	44,404.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	26,414.00	5,100,699.00	19210.6%
TOTAL, OTHER STATE REVENUE			70,818.00	5,100,699.00	7102.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,000.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	2,739,272.58	4,637,500.00	69.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue			!		,
All Other Local Revenue		8699	477,246.97	100,000.00	-79.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,217,519.55	4,737,500.00	47.2%
TOTAL, REVENUES			5,724,344.55	12,470,880.00	117.9%

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,321,365.77	2,832,856.00	-14.7%
Certificated Pupil Support Salaries		1200	109,499.00	138,499.00	26.5%
Certificated Supervisors' and Administrators' Salaries		1300	721,376.15	461,038.00	-36.1%
Other Certificated Salaries		1900	600.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,152,840.92	3,432,393.00	-17.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	346,456.78	273,699.00	-21.0%
Classified Support Salaries		2200	859,009.21	846,150.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	64,535.02	75,177.00	16.5%
Clerical, Technical and Office Salaries		2400	968,637.22	773,404.00	-20.2%
Other Classified Salaries		2900	54,905.38	50,000.00	-8.9%
TOTAL, CLASSIFIED SALARIES			2,293,543.61	2,018,430.00	-12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	300,899.95	259,113.00	-13.9%
PERS		3201-3202	252,510.97	200,062.00	-20.8%
OASDI/Medicare/Alternative		3301-3302	281,934.20	286,771.00	1.79
Health and Welfare Benefits		3401-3402	1,465,032.74	1,406,519.00	-4.09
Unemployment Insurance		3501-3502	51,118.75	37,337.00	-27.09
Workers' Compensation		3601-3602	135,115.29	99,877.00	-26.19
OPEB, Allocated		3701-3702	541,854.51	513,839.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	56,922.07	36,084.00	-36.69
Other Employee Benefits		3901-3902	5,737.48	8,668.00	51.19
TOTAL, EMPLOYEE BENEFITS			3,091,125.96	2,848,270.00	-7.99
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	1,055,070.08	246,170.00	-76.79
Noncapitalized Equipment		4400	26,186.59	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			1,081,256.67	246,170.00	-77.29

WHENCE THE THE TAXABLE PROPERTY OF TAXABLE PROPERTY OF					
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	145,102.02	0.00	-100.0%
Travel and Conferences		5200	40,591.56	0.00	-100.0%
Dues and Memberships		5300	693.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	356,975.80	325,000.00	-9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	256,614.67	62,000.00	-75.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,533.00	5,000.00	-60.1%
Professional/Consulting Services and Operating Expenditures		5800	500,834.32	1,121,207.00	123.9%
Communications		5900	20,213.02	10,500.00	-48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	ITURES		1,333,557.39	1,523,707.00	14.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,018.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,018.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%

Sacramento City Unified Sacramento County

## July 1 Budget (Single Adoption) Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	436,495.00	201,910.00	-53.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT OF	COSTS		436,495.00	201,910.00	-53.7%
TOTAL, EXPENDITURES			12,417,837.55	10,270,880.00	-17.3%

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,284,762.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,284,762.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,408,000.00	2,200,000.00	-8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,408,000.00	2,200,000.00	-8.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		897 <b>2</b>	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			5,876,762.00	(2,200,000.00)	-137.49

Sacramento City Unified Sacramento County

# July 1 Budget (Single Adoption) Adult Education Fund Expenditures by Function

	1.000				
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES		·			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,436,007.00	2,632,681.00	8.1%
3) Other State Revenue		8300-8599	70,818.00	5,100,699.00	7102.5%
4) Other Local Revenue		8600-8799	3,217,519.55	4,737,500.00	47.2%
5) TOTAL, REVENUES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		5,724,344.55	12,470,880.00	117.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,684,358.01	5,867,877.00	-12.2%
2) Instruction - Related Services	2000-2999		3,251,301.84	2,295,760.00	-29.4%
3) Pupil Services	3000-3999		934,102.29	996,968.00	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0:0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		436,495.00	201,910.00	-53.7%
8) Plant Services	8000-8999		1,111,580.41	908,365.00	-18.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,417,837.55	10,270,880.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES					-
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,693,493.00)	2,200,000.00	-132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,284,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,408,000.00	2,200,000.00	
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	•		5,876,762.00	(2,200,000.00)	-137.4%

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Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(816,731.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,637,740.00	1,821,009.00	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,637,740.00	1,821,009.00	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,637,740.00	1,821,009.00	-31.0%
2) Ending Bałance, June 30 (E + F1e)			1,821,009.00	1,821,009.00	0.0%
Components of Ending Fund Balance (Actuals)				engriose time chefte. Light Colonia design	
a) Reserve for Revolving Cash		9711	0.00	io (1.11 - 1915), postaja signicalitacia: 15 - Lagras - Johann Livingskin	
Stores		9712	0.00	r giberat a l'experiment	
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
			(And		
Legally Restricted Balance b) Designated Amounts		9740	0.00	en en ingeneral de la de de la segui. La companya de la companya de la companya de la companya de la companya de la companya de la companya de la c	
Designated for Economic Uncertainties		9770	0.00	n frankrit (n. 512) á Languaga che a an fi	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	a de la compaña de Sirie An la cimple Compaña de la La capación de la casa de la capación de la	There is a subsection of the s
Other Designations (by Resource/Object)		9780	1,821,009.00		
c) Undesignated Amount		9790	0.00		atom of near the A.
d) Unappropriated Amount	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	9790			
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711		0.00	A Company of the Comp
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	(BORTHER BURNEL AND IN	0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760	The state of the s	0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		1,821,009.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Catifornia Dept of Education SACS Financial Reporting Software - 2011.1.0 File: fund-b (Rev 04/12/2011)

Sacramento City Unified Sacramento County

A CONTRACTOR OF THE CONTRACTOR				
Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
				engengeneerde en 12
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	11,459,686.00	9,752,160.00	-14.9%
3) Other State Revenue	8300-8599	7,441,264.00	6,153,397.00	-17.3%
4) Other Local Revenue	8600-8799	2,339,938.00	2,374,679.00	1.5%
5) TOTAL, REVENUES		21,240,888.00	18,280,236.00	-13.9%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	6,667,242.21	5,984,173.00	-10.2%
2) Classified Salaries	2000-2999	4,867,607.85	4,429,817.00	-9.0%
3) Employee Benefits	3000-3999	6,537,356.55	6,419,329.52	-1.8%
4) Books and Supplies	4000-4999	1,579,963.65	560,945.00	-64.5%
5) Services and Other Operating Expenditures	5000-5999	603,408.68	299,178.00	-50.4%
6) Capital Outlay	6000-6999	418,777.32	7,500.00	-98.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	691,246.74	579,293.00	-16.2%
9) TOTAL, EXPENDITURES	100-00-0-10-00-00-00-00-00-00-00-00-00-0	21,365,603.00	18,280,235.52	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(124,715.00)	0.48	-100.0%
D. OTHER FINANCING SOURCES/USES		(124,7,10.00)	JTJ	100,070
1) Interfund Transfers a) Transfers In	8900-8929	18,606.00	0.00	-100.0%
b) Transfers Out	7600-7629	17,000.00	0.00	-100.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0:0%
4) TOTAL, OTHER FINANCING SOURCES/USES	and the second of the second o	1,606.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,109.00)	0.48	-100.0%
, FUND BALANCE, RESERVES					
1) Beginning Fund Balance				0.400.000.00	2.70
a) As of July 1 - Unaudited		9791	3,303,798.00	3,180,689.00	-3.7
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			3,303,798.00	3,180,689.00	-3.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,303,798.00	3,180,689.00	-3.7
2) Ending Balance, June 30 (E + F1e)			3,180,689.00	3,180,689.48	0.0
Components of Ending Fund Balance (Actuals)					And the second s
a) Reserve for				grafia de la calenda de Productiones de la calenda de la calenda	
Revolving Cash		9711	0.00		And the following secure of the first from the secure of t
Stores		9712	0.00		And the second s
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	Salpilo il roso dissipiliti i sandi Ali ili di salono di periodi	
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,307,306.00		A shared to the second
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		A CONTRACTOR OF THE CONTRACTOR
Other Designations		9780	1,873,383.00		
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	AND THE PROPERTY OF THE PROPER
Prepaid Expenditures		9713		0.00	
·		9719		0.00	
All Others		9740		1,307,306.48	
b) Restricted		9740		1,307,300.40	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	ii kanganata. Ii da kanganata
d) Assigned		0700		1 972 202 00	
Other Assignments		9780		1,873,383.00	
e) Unassigned/Unappropriated		9789		0.00	
Reserve for Economic Uncertainties		9799		0.00	

Sacramento City Unified Sacramento County

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	(1,267,752.39)		
1) Fair Value Adjustment to Cash in County Treasu.	гу	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	330,984.39		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(129,804.73)		
4) Due from Grantor Government		9290	443,240.99		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			(623,331.74)		
H. LIABILITIES					
1) Accounts Payable		9500	28,398.06		
2) Due to Grantor Governments		9590	107,352.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES	emanare were and a second		135,750.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(759,081.80)		

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8 <b>2</b> 85	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	11,459,686.00	9,752,160.00	-14.9%
TOTAL, FEDERAL REVENUE		****	11,459,686.00	9,752,160.00	-14.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	6,976,280.00	5,968,223.00	-14.4%
All Other State Revenue	All Other	8590	464,984.00	185,174.00	-60.2%
TOTAL, OTHER STATE REVENUE			7,441,264.00	6,153,397.00	-17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Suppties		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,429.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.09
Fees and Contracts			İ		
Child Development Parent Fees		8673	1,179,890.00	1,179,890.00	0.09
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	1,145,619.00	1,194,789.00	4.3
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			2,339,938.00	2,374,679.00	1.5
TOTAL, REVENUES			21,240,888.00	18,280,236.00	-13.9

Sacramento City Unified Sacramento County

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,340,441.23	4,732,193.00	-11.4%
Certificated Pupil Support Salaries		1200	516,083.00	488,075.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	691,646.98	644,834.00	-6.8%
Other Certificated Salaries		1900	119,071.00	119,071.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,667,242.21	5,984,173.00	-10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,824,558.32	2,545,154.00	-9.9%
Classified Support Salaries		2200	264,494.63	228,171.00	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	95,791.00	95,791.00	0.0%
Clerical, Technical and Office Salaries		2400	1,011,467.65	976,484.00	-3.5%
Other Classified Salaries		2900	671,296.25	584,217.00	-13.0%
TOTAL, CLASSIFIED SALARIES			4,867,607.85	4,429,817.00	-9.0%
EMPLOYEE BENEFITS					
<b>S</b> TR\$		3101-3102	477,641.15	463,260.00	-3.0%
PERS 7		3201-3202	480,105.82	482,309.00	0.5%
OASDI/Medicare/Alternative		3301-3302	472,141.18	464,061.00	-1.7%
Health and Welfare Benefits		3401-3402	3,646,759.91	3,495,531.00	-4.1%
Unemployment Insurance		3501-3502	78,072.93	137,395.52	76.0%
Workers' Compensation		3601-3602	214,533.21	196,763.00	-8.3%
OPEB, Allocated		3701-3702	1,068,347.71	1,112,034.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	91,407.00	59,852.00	-34.5%
Other Employee Benefits		3901-3902	8,347.64	8,124.00	-2.7%
TOTAL, EMPLOYEE BENEFITS			6,537,356.55	6,419,329.52	-1.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,484,256.40	553,445.00	-62.7%
Noncapitalized Equipment		4400	95,707.25	7,500.00	-92.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,579,963.65	560,945.00	-64.5%

Description Resource Cod SERVICES AND OTHER OPERATING EXPENDITURES	les Object Codes	Estimated Actuals	Budget	Percent Difference
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	101,986.22	57,428.00	-43.7%
Dues and Memberships	5300	1,700.00	0.00	-100.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	5,500.00	5,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	205,334.96	41,935.00	-79.6%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	109,299.50	73,400.00	-32.8%
Professional/Consulting Services and				
Operating Expenditures	5800	163,388.00	104,815.00	-35.8%
Communications	5900	16,200.00	16,100.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		603,408.68	299,178.00	-50.4%
CAPITAL OUTLAY				
Land	6100	128,030.23	7,500.00	-94.1%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	290,747.09	0.00	-100.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		418,777.32	7,500.00	-98.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0,0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	691,246.74	579,293.00	-16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		691,246.74	579,293.00	-16.2%
-		21,365,603.00	18,280,235.52	-14.4%

Sacramento City Unified Sacramento County

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,606.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	17,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,606.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	17,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0000	0.00	0.00	0.070
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0:00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			4.000.00	0.00	400 000
(a - b + c - d + e)			1,606.00	0.00	-100.0%

Sacramento City Unified Sacramento County

Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	8010-8099	0.00	0.00	0.0
	8100-8 <b>2</b> 99	11,459,686.00	9,752,160.00	-14.9
	8300-8599	7,441,264.00	6,153,397.00	-17.3
	8600-8799	2,339,938.00	2,374,679.00	1.5
		21,240,888.00	18,280,236.00	-13.9
1000-1999		14,156,029.04	12,507,026.46	-11.6
2000-2999		3,369,929.90	2,977,359.62	-11.0
3000-3999		1,954,325.70	1,752,083.51	-10.
4000-4999		0.00	0.00	
5000-5999		70,941.41	53,659.00	-24.
6000-6999		0.00	0.00	0.
7000-7999		691,246.74	579,293.00	-16.
8000-8999		1,123,130.21	410,813.93	-63.
9000-9999	Except 7600-7699	0.00	0.00	0.
		21,365,603.00	18,280,235.52	-14.
		(124,715.00)	0.48	-100.
	8900-8929	18,606.00	0.00	-100.
	7600-7629	17,000.00	0.00	-100
				_
				0
	7630-7699	0.00	0.00	0
		0.00	0.00	
	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 7600-7699 8900-8929 7600-7629	8010-8099	8010-8099

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,109.00)	0.48	-100.0%
F. FUND BALANCE, RESERVES			The state of the s		<del>, , , , , , , , , , , , , , , , , , , </del>
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,303,798.00	3,180,689.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,798.00	3,180,689.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,798.00	3,180,689.00	-3.7%
2) Ending Balance, June 30 (E + F1e)		}	3,180,689.00	3,180,689.48	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00	Alexandra de Calendario	
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,307,306.00	en entre la la catalogia de La catalogia de la catalogia de la catalogia de la catalogia de la catalogia de la	
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00	ali and to democratic management	and the constant of the consta
Designated for the Unrealized Gains of		0775			
Investments and Cash in County Treasury		9775 9780	0.00	South and the consumer	
Other Designations (by Resource/Object)			1,873,383.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount  Components of Ending Fund Balance (Budget)		9790			
a) Reserve for					
Revolving Cash		9711		0.00	phie et si come di
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	randouseranioseus. Lenguista marchigu
b) Restricted		9740		1,307,306.48	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned		İ		음을 발표 나라	
Other Assignments (by Resource/Object)		9780		1,873,383.00	1000 1000 2000 2000
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	15,139,249.00	15,154,296.00	0.1%
3) Other State Revenue		8300-8599	848,565.00	878,565.00	3.5%
4) Other Local Revenue		8600-8799	2,899,383.00	2,837,844.00	-2.1%
5) TOTAL, REVENUES		<b></b>	18,887,197.00	18,870,705.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,103,350.00	6,371,443.00	-10.3%
3) Employee Benefits		3000-3999	3,472,787.00	3,636,535.00	4.7%
4) Books and Supplies		4000-4999	6,992,776.55	7,735,234.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	114,852.46	136,883.00	19.2%
6) Capital Outlay		6000-6999	216,585.99	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	986,845.00	968,793.00	-1.8%
9) TOTAL, EXPENDITURES			18,887,197.00	18,848,888.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	21,817.00	New
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	21,817.00	New
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	4,755,351.00	4,755,351.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,755,351.00	4,755,351.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,755,351.00	4,755,351.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,755,351.00	4,777,168.00	0.5%
Components of Ending Fund Balance (Actuals)			14 (30)		
a) Reserve for Revolving Cash		9711	2,000.00		
Stores		9712	217,193.12	u ja ja salam ja 1906. 1906 ja salamaja 1906.	
		9713	0.00		
Prepaid Expenditures		9719	0.00	i sudesti ferfesi kure Lais eta Esperia	
All Others					
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	4,536,157.88	ond state soft from Fig. 1998, sakes a strat	ra e a la filosoficia de la composición dela composición de la composición de la composición de la composición de la composición dela composición dela composición dela composición dela composición de la composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790	or an employed paren		
Components of Ending Fund Balance (Budget) a) Nonspendable					organismostalismos
Revolving Cash		9711		0.00	er afrika best indhala (2 kg na 3 pp. obestual)
Stores		9712		0.00	
Prepaid Expenditures		9713	7 (2) (3) (4) (7) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	0.00	er erendek ayayışılı. San birişi edelik ile ile
All Others		9719		0.00	richiya ar in ilayahad han ar in ar ayake d
b) Restricted		9740	2	4,554,761.00	
c) Committed Stabilization Arrangements		9750	Company of the second of the s	0.00	The state of the state of
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		222,407.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

## July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Sacramento City Unified Sacramento County

			2010-11	2011-12	Percent
Description F	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	(354,539.84)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	543,607.31		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,192.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,650.94		
4) Due from Grantor Government		9290	10,406.41		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	217,193.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			422,510.64		
H. LIABILITIES					
1) Accounts Payable		9500	23,147.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			23,147.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			399,363.54		

## July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,139,249.00	15,154,296.00	0.1%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,139,249.00	15,154,296.00	0.1%
OTHER STATE REVENUE			·		
Child Nutrition Programs		8520	848,565.00	878,565.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			848,565.00	878,565.00	3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000,000.00	2,000,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,000.00	6,500.00	-80.9%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	865,383.00	831,344.00	-3.9%
TOTAL, OTHER LOCAL REVENUE			2,899,383.00	2,837,844.00	-2.1%
TOTAL, REVENUES			18,887,197.00	18,870,705.00	-0.1%

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	5,738,648.00	5,058,046.00	-11.9%
Classified Supervisors' and Administrators' Salaries	2300	1,148,715.00	1,161,388.00	1.1%
Clerical, Technical and Office Salaries	2400	215,987.00	152,009.00	-29.6%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		7,103,350.00	6,371,443.00	-10.39
EMPLOYEE BENEFITS				
STRS	3101-3102	6,179.00	11,564.00	87.29
PERS	3201-3202	515,686,00	406,385.00	-21.29
OASDI/Medicare/Alternative	3301-3302	412,200.00	453,546.00	10.09
Health and Welfare Benefits	3401-3402	1,759,912.00	1,804,303.00	2.5%
Unemployment Insurance	3501-3502	50,408.00	99,919.00	98.29
Workers' Compensation	3601-3602	130,767.00	110,574.00	-15.49
OPEB, Allocated	3701-3702	590,787.00	743,727.00	25.99
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
PERS Reduction	3801-3802	0.00	0.00	0.09
Other Employee Benefits	3901-3902	6,848.00	6,517.00	-4.89
TOTAL, EMPLOYEE BENEFITS		3,472,787.00	3,636,535.00	4.79
BOOKS AND SUPPLIES	·			
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	1,028,000.00	721,000.00	-29.99
Noncapitalized Equipment	4400	112,765.54	325,000.00	188.29
Food	4700	5,852,011.01	6,689,234.00	14.3
TOTAL, BOOKS AND SUPPLIES		6,992,776.55	7,735,234.00	10.6

## July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Sacramento City Unified Sacramento County

					· · · · · · · · · · · · · · · · · · ·
Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,600.00	10,000.00	4.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance	•	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,694.84	4,500.00	21.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	32,875.00	36,500.00	11.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,698.33)	(4,617.00)	-91.1%
Professional/Consulting Services and Operating Expenditures		5800	115,380.95	76,000.00	-34.1%
Communications		5900	5,000.00	14,500.00	190.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		114,852.46	136,883.00	19.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	216,585.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			216,585.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			1		
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	986,845.00	968,793.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		986,845.00	968,793.00	-1.8%
TOTAL, EXPENDITURES			18,887,197.00	18,848,888.00	-0.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	Resource Codes	Object codes	Lottinated Actuary	Daugot	
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					!
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES			Ì		
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER PRIMANOSIC COMPOSONICS					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

# July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Function

Sacramento City Unified Sacramento County

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,139,249.00	15,154,296.00	0.1%
3) Other State Revenue		8300-8599	848,565.00	878,565.00	3.5%
4) Other Local Revenue		8600-8799	2,899,383.00	2,837,844.00	-2.1%
5) TOTAL, REVENUES			18,887,197.00	18,870,705.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,450,491.50	17,484,361.00	0.2%
4) Ancillary Services	4000-4999		0.00	00.0	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		444,500.00	395,734.00	-11.0%
7) General Administration	7000-7999		986,845.00	968,793.00	-1.8%
8) Plant Services	8000-8999		5,360.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		w	18,887,197.00	18,848,888.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	21,817.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	0.00	0.00	0.0%
TO TALL OTTEN THANKOING GOONGEGIOGES		···········	1 0.00	0.00	U.U%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	21,817.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,755,351.00	4,755,351.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,755,351.00	4,755,351.00	0.09
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,755,351.00	4,755,351.00	0.09
2) Ending Balance, June 30 (E + F1e)			4,755,351.00	4,777,168.00	0.5%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	2,000.00		
Stores		9712	217,193.12		
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		The E. L. A. Wilder and The services and a control of the action of the control o
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	4,536,157.88		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790	ikabada sakaran Basa marasa 11 km - a		
Components of Ending Fund Balance (Budget)					
a) Reserve for Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4,554,761.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		222,407.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Sacramento City Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				in in in in in in its ne con in in in in in in in in in in in in in	
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	750,000.00	New
4) Other Local Revenue		8600-8799	269,413.56	0.00	-100. <u>0%</u>
5) TOTAL, REVENUES			269,413.56	750,000.00	178.4%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,298.00	73,298.00	0.0%
3) Employee Benefits		3000-3999	31,913.00	34,205.00	7.2%
4) Books and Supplies		4000-4999	444,006.83	379,743.45	-14.5%
5) Services and Other Operating Expenditures		5000-5999	237,661.55	230,661.55	-2.9%
6) Capital Outlay		6000-6999	1,242,364.18	32,092.00	-97.4%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.00	0.0%
Costs)		7400-7499	0.00		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,029,243.56	750,000.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(1,759,830.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,075,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,675,000.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses			0.00		
3) Contributions		8980-8999		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600,000.00)	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)			(5,359,830.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	3,619,830.00	335,000.00	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,619,830.00	335,000.00	-90.7%
d) Other Restatements		9795	2,075,000.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,694,830.00	335,000.00	-94.1%
2) Ending Balance, June 30 (E + F1e)		!	335,000.00	335,000.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for		9711	0.00		
Revolving Cash			0.00		
Stores		9712			
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			!		e personal de la comina de la comina de la comina de la comina de la comina de la comina de la comina de la co La comina de la comina de la comina de la comina de la comina de la comina de la comina de la comina de la com
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	335,000.00		
c) Undesignated Amount		9790	0.00	11 11 11 11 11 11	
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable				8 9 7 7 8 9 9	
Revolving Cash		9711		0.00	Mērija strongarija ir kali. Mērita sarat parada kali kali
Stores		9712		2 12 25 15 15 15 15 10 10 10	reproduktora (1961. APOR). 1 despuis approduktora
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	A Commence of the Commence of
c) Committed					
Stabilization Arrangements		9750		0.00	Department of the second of th
Other Commitments		9760		0.00	Zone Zone za
d) Assigned Other Assignments		9780		335,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	1,072,019.71		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		•
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00 (0.00)		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,072,019.71		
H. LIABILITIES					
1) Accounts Payable		9500	11,749.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	rangastakan Perunakan		
7) TOTAL, LIABILITIES		· 	11,749.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,060,269.89		

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	750,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	750,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	2,204.40	0.00	-100.0%
Interest		8660	14,265.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	252,944.16	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,413.56	0.00	-100.0%
TOTAL, REVENUES			269,413.56	750,000.00	178.4%

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

		.,			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	73,298.00	73,298.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,298.00	73,298.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,294.00	5,294.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,209.00	4,209.00	0.0%
Health and Welfare Benefits		3401-3402	14,536.00	15,844.00	9.0%
Unemployment insurance		3501-3502	196.00	1,180.00	502.0%
Workers' Compensation		3601-3602	1,121.00	1,121.00	0.0%
OPEB, Allocated		3701-3702	4,554.00	4,554.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,977.00	1,977.00	0.0%
Other Employee Benefits		3901-3902	26.00	26.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,913.00	34,205.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	305,362.94	241,099.56	-21.0%
Noncapitalized Equipment		4400	138,643.89	138,643.89	0.0%
TOTAL, BOOKS AND SUPPLIES			444,006.83	379,743.45	-14.5%

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

Description R	tesource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		į			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	<b>.</b>	5600	225,504.80	225,504.80	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,156.75	5,156.75	-57.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		237,661.55	230,661.55	-2.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,235,295,41	32,092.00	-97.4%
Equipment		6400	7,068.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,242,364.18	32,092.00	-97.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					ı
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2,029,243.56	750,000.00	-63.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS	110004100 00000	Object Occes	Lorinated Florado	Dauget	Bittoration
INTERFUND TRANSFERS IN					
From: General, Special Reserve,		0045	0.00	0.00	0.000
& Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,075,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,075,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,675,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,675,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0:00	0.0%
Transfers of Restricted Balances		8997	0.00	0.90	0.0%
(e) TOTAL, CONTRIBUTIONS			0:00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(3,600,000.00)	0.00	-100.0%

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

B	Comption Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Description	Function Codes	Object Codes	Estimateu Actuais	Dudget	Datierence
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	750,000.00	New
4) Other Local Revenue		8600-8799	269,413.56	0.00	-100.0%
5) TOTAL, REVENUES		ALEGENI	269,413.56	750,000.00	178.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	ethickungseriate producti ar till 0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,029,243.56	750,000.00	-63.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,029,243.56	750,000.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,759,830.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,075,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,675,000.00	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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600,000.00)	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,359,830.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			(5,500,500.00)		100.07
1) Beginning Fund Balance					
a) <b>A</b> s of July 1 - Unaudited		9791	3,619,830.00	335,000.00	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,619,830.00	335,000.00	-90.7%
d) Other Restatements		9795	2,075,000.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,694,830.00	335,000.00	-94.19
2) Ending Balance, June 30 (E + F1e)			335,000.00	335,000.00	0.09
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	r treibuchtsange (* 12. g)	
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740 9770	0:00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	335,000.00		
c) Undesignated Amount		9790	0.00	n aliasalizaturna en. 	
d) Unappropriated Amount		9790	Haranda Brahadey ke sa K		10×C 35.4
Components of Ending Fund Balance (Budget) a) Reserve for			paterine trains and second second second		
Revolving Cash		9711		0.00	er oger ver i domina gre
Stores		9712	A CONTRACTOR OF STREET	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	
b) Restricted		9740	distriction of the second	0.00	2 Angel
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned			TELEPHONES CONTROL OF THE SECOND SECO		
Other Assignments (by Resource/Object)		9780		335,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		6.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

	1,				
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	589,409.66	180,278.00	-69.4%
5) TOTAL, REVENUES	· structure and a second	************	589,409.66	180,278.00	-69.4%
B. EXPENDITURES			The second secon		
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,829.00	323,829.00	0.0%
3) Employee Benefits		3000-3999	90,653.00	90,653.00	0.0%
4) Books and Supplies		4000-4999	124,959.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,908,791.50	200,500.00	-93.1%
6) Capital Outlay		6000-6999	45,858,827.32	17,450,008.00	-61.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400- <b>7</b> 499	47,323,392.73	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		**************************************	96,630,453.39	18,064,990.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,041,043.73)	(17,884,712.00)	-81.4%
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%
Other Sources/Uses     a) Sources		8930-8979	47,663,668.00	14,442,838.73	-69.7%
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		W. 200	47,663,668.00	14,442,838.73	-69.7%

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

			2040.44	2044 40	Davisant
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		×84065358440104-2-1-1	(48,377,375.73)	(3,441,873.27)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,367,120.00	8,914,744.27	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,367,120.00	8,914,744.27	-85.0%
d) Other Restatements		9795	(2,075,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,292,120.00	8,914,744.27	-84.4%
2) Ending Balance, June 30 (E + F1e)			8,914,744.27	5,472,871.00	-38.6%
Components of Ending Fund Balance (Actuals)				ing about the	nge sterrier kroeste Minklingskriger vid
a) Reserve for Revolving Cash		9711	0.00		idopenius des 5 Paulgraphi Armilia
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00	Andrews of the state of the sta	
Legally Restricted Balance		9740	102.00		
b) Designated Amounts				AND CONTROL OF THE	re Angre and C Angres Brackers
Designated for Economic Uncertainties		9770	0.00		amelia di periodia Abbertakan
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		phobalistics of the fields. Between the state of the second
Other Designations		9780	8,914,642.27		
c) Undesignated Amount		9790	0.00		ragional activities from the contract of the c
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable			rian region de S Les combes de S	Kaskyyyske	sajo sipaking 220 tang. Kalamanga Paking 12 ta
Revolving Cash		9711		0.00	
Stores		9712	e i i i i i i i i i i i i i i i i i i i	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		102.00	
c) Committed		9 <b>75</b> 0	Angel do la granda Opisio de la composition	0.00	recently the second
Stabilization Arrangements Other Commitments		9760		0.00	entrez de 2000 Entrepres
d) Assigned					
Other Assignments		9780		5,472,769.00	
e) Unassigned/Unappropriated		0700			
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	42,391,942.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	898,734 <u>.58</u>		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	8,806,750.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,445.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00	le participa de la constanta d	
9) Fixed Assets		9400		200 A	
10) TOTAL, ASSETS	······································		52,117,873.00	1	
H, LIAB <del>I</del> LITIES					
1) Accounts Payable		9500	263,664.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES		***************************************	263,664.46		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			51,854,208.54	Ļ	

### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

Donasiation.	Pagourge Code	Object Codes	2010-11	2011-12 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	υιπerence
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roli		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	589,409.66	180,278.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			589,409.66	180,278.00	-69.4%
TOTAL, REVENUES			589,409.66	180,278.00	-69.4%

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	Resource Codes	Object codes	Lottilated Actuals	Budgot	2
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	256,652.00	254,152.00	-1.0%
Clerical, Technical and Office Salaries		2400	67,177.00	69,677.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			323,829.00	323,829.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,164.00	26,164.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,597.00	23,597.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,332.00	2,332.00	0.0%
Workers' Compensation		3601-3602	6,480.00	6,480.00	0.0%
OPEB, Allocated		3701-3702	19,825.00	19,825.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,216.00	8,216.00	0.0%
Other Employee Benefits		3901-3902	4,039.00	4,039.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,653.00	90,653.00	0.0%
BOOKS AND SUPPLIES			eneggiste nordenske Perkenher belikke ist		
Books and Other Reference Materials		4200	0:00	0.00	0:0%
Materials and Supplies		4300	14,433.14	0.00	-100.09
Noncapitalized Equipment		4400	110,526.70	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			124,959.84	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	20,012.50	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

			2010-11	2011-12	Percent
Description Re	source Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and					
Operating Expenditures		5800	2,887,779.00	200,500.00	-93.1%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		2,908,791.50	200,500.00	-93.1%
CAPITAL OUTLAY					
Land		6100	5,020,957.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,223,494.24	17,450,008.00	-53.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,014,376.08	0.00	-100.0%
Equipment Replacement		6500	1,600,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			45,858,827.32	17,450,008.00	-61.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	18,323.73	0.00	-100.0%
Other Debt Service - Principal		7439	47,305,069.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		47,323,392.73	0.00	-100.0%
TOTAL, EXPENDITURES			96,630,453.39	18,064,990.00	-81.3%

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			1		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL. INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES		•			
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid  Transfers from Funds of		8961	0.00	0.00	0.0%
Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	47,663,668.00	14,442,838.73	-69.7%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			47,663,668.00	14,442,838.73	-69.7%
0010					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0:00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		*** * ***	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,663,668.00	14,442,838.73	-69.7%

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	589,409.66	180,278.00	-69.4%
5) TOTAL, REVENUES			589,409.66	180,278.00	69.4%
B. EXPENDITURES (Objects 1000-7999)			The second secon		
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0:00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,948,461.66	18,064,990.00	-63.1%
9) Other Outgo	9000-9999	Except 7600-7 <b>6</b> 99	47,681,991.73	0.00	-100.0%
10) TOTAL, EXPENDITURES			96,630,453.39	18,064,990.00	-81,3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,041,043.73)	(17,884,712.00)	-81.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	47,663,668.00	14,442,838.73	-69.79
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			47,663,668.00	14,442,838.73	-69.79

#### July 1 Budget (Single Adoption) Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		**************************************	(48,377,375.73)	(3,441,873.27)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,367,120.00	8,914,744.27	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		:	59,367,120.00	8,914,744.27	-85.0%
d) Other Restatements		9795	(2,075,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,292,120.00	8,914,744.27	-84.4%
2) Ending Balance, June 30 (E + F1e)			8,914,744.27	5,472,871.00	-38.6%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00	ili den er er er er er er er er er er er er er	Children Calledon Charles A and Case (Children Charles A and Children Charles A and Case (Children Charles A and Children Charles A and Case (Children Charles A and Children Children Charles A and Children Child
Prepaid Expenditures		9713	0.00	in Spirit India - seria es In Spirit I - seria seriencia	Section of the sectio
All Others		9719	0.00		olaksi tiralai tilala Pingi boli of ti
General Reserve		9730	0:00		
Legally Restricted Balance		9740	102.00		And the second s
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	8,914,642.27	a open production is a con- Graph production in the con-	
c) Undesignated Amount		9790	0.00	Regional de la companya de la companya de la companya de la companya de la companya de la companya de la compa La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	A Control of the Cont
d) Unappropriated Amount		9790			arecentral
Components of Ending Fund Balance (Budget) a) Nonspendable					erasioner in the con-
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	A SAN MATERIAL STATE OF THE SAN ASSAULT OF THE SAN
b) Restricted		9740		102.00	yang agadang dan Kara Kare dan karang
c) Committed Stabilization Arrangements		9750		0:00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		5,472,769.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,463,722.00	3,065,000.00	24.4%
5) TOTAL, REVENUES	-0400 A		2,463,722.00	3,065,000.00	24.4%
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	74,197.00	0.00	-100.0%
6) Capital Outlay		6000-6999	164,700.00	4,271,993.00	2493.8%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,175.00)	(3,611,993.00)	1904.7%
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	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

	,	<b>30</b> C.L. L.W y.			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	· A · AMANA		(180,175.00)	(3,611,993.00)	1904.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	4 000 504 00	4 500 000 00	2.00
a) As of July 1 - Unaudited		9791	4,689,564.00	4,509,389.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,689,564.00	4,509,389.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,689,564.00	4,509,389.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			4,509,389.00	897,396.00	-80.1%
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	4,509,389.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)				2 M	2000年度 <b>报</b> 》
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		897,396.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		9.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

					100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Description	Resource Codes	Obj <u>ect Codes</u>	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		0440	2 260 422 20		
a) in County Treasury		9110	3,369,123.29		
Fair Value Adjustment to Cash in County Treasu	ıry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	58,933.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	Particular de la companya del companya del companya de la companya		
10) TOTAL, ASSETS			3,428,057.01		
H. LIABILITIES					
1) Accounts Payable		9500	18,381. <u>96</u>		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES	V		18,381.96	=	
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,409,675.05		

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE			:		
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu		0570	2.22	0.00	0.00/
Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0 <u>.0%</u>
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
		00211	0.00		
Community Redevelopment Funds  Not Subject to RL Deduction		8625	660,000.00	660,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	102,082.00	20,082.00	-80.3%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,701,640.00	2,384,918.00	40.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,463,722.00	3,065,000.00	24.4%
TOTAL, REVENUES			2,463,722.00	3,065,000.00	24.4%

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					Eigh) files Britis files Proposition (1988)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	.6. (1026) 101. (51. 152. ) 5 0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0:0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	74,197.00	0.00	-100.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		74,197.00	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	164,700.00	4,271,993.00	2493.8
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			164,700.00	4,271,993.00	2493.8
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	2,405,000.00	2,405,000.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		2,405,000.00	2,405,000.00	0.6
TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
		7013			
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.09
sources					
Proceeds		;			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds		0000	5.50	5,55	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		33.0	0.00	0.00	0.0
USES			0.00	0.00	5.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES		7000	0.00	0.00	0.0
CONTRIBUTIONS		•	0.00 10.00		
Contain time from Herentistad Douggues		8980	200	0.00	0.0
Contributions from Unrestricted Revenues			0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				An Pastern	erio de la migra de la composición de la composición de la composición de la composición de la composición de l La composición de la composición de la composición de la composición de la composición de la composición de la
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,463,722.00	3,065,000.00	24.4%
5) TOTAL, REVENUES			2,463,722.00	3,065,000.00	24.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0:0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		238,897.00	4,271,993.00	1688.29
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(180,175.00)	(3,611,993.00)	1904.7%
D. OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		(100,110,007)		
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	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

#### July 1 Budget (Single Adoption) Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,175.00)	(3,611,993.00)	1904.7%
F. FUND BALANCE, RESERVES			ation Addressed teleformers are commission		Section is a constant of the c
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,689,564.00	4,509,389.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,689,564.00	4,509,389.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,689,564.00	4,509,389.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			4,509,389.00	897,396.00	-80.1%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00	an a magaidh tar an t-macht dh' Chaol an t-macht a chaol a chaol	
Prepaid Expenditures		9713	0.00	jih italikuus eesta viilikkisti. Kaalistin ka Coos taati ilk	Property and Section 1995.
All Others		9719	0.00	igramia di compania. La 1965 martina di compania	
General Reserve		9730	0.00	Andres Selection of	
Legally Restricted Balance		9740	0.00	epople Leberal State (CD) Marie Son	
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770			
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	4,509,389.00	Brazilia de Colo	or the second
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790			
a) Nonspendable Revolving Cash		9711	is de displayer de la cident de	0.00	The state of the s
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	ar duzi Zerodenik Hereferi duzi 1881.
b) Restricted		9740		0.00	aria di Son <b>a</b> Modello del Alexandro
c) Committed Stabilization Алапдетеnts		9750		0.00	San Call Nate of the Call of t
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		897,396.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2005800, 7771	0:00	
Unassigned/Unappropriated Amount		9790		0.00	

## July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				magh a gard ann ann agus ann an ann an ann an ann an ann an ann an a
		er midself olds ja Nicksa dadole isto		
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	310,483.00	267,051.00	-14.0%
5) TOTAL, REVENUES		310,483.00	267,051.00	-14.0%
B. EXPENDITURES				P. Andrewski Property Portogram
1) Certificated Salaries	1000-1999	0:00	0.00	
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	8,259.58	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	3,125,260.13	0.00	-100.0%
6) Capital Outlay	6000-6999	6,408,092.79	813,112.50	-87.3%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		9,541,612.50	813,112.50	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)	Warner of the second se	(9,231,129.50)	(546,061.50)	-94.1%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

## July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,231,129.50)	(546,061.50)	-94.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	9,777,191.00	546,061.50	-94.4%
b) Audit Adjustments		9793	0.00	0.00	-
		8/83			0.0%
c) As of July 1 - Audited (F1a + F1b)			9,777,191.00	546,061.50	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,777,191.00	546,061.50	-94.4%
2) Ending Balance, June 30 (E + F1e)			546,061.50	0.00	-100.09
Components of Ending Fund Balance (Actuals)				And the state of t	and fill for the second state of the second st
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	irotares etimologica. Politika etimologica	The state of the s
Legally Restricted Balance		9740	0.00		
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	546,061.50		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)		0,00			
a) Noлspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	orara e cegarine d
b) Restricted		9740		0.00	The state of the s
·		3740		0.00	
c) Committed Stabilization Arrangements		9750	logi teleperatus di logi Leste serberante di Scort	0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

## July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		0440			
a) in County Treasury		9110	10,592,598.07		
Fair Value Adjustment to Cash in County Treasury	•	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		•
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,592,598.07		
H. LIABILITIES					,
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds	•	9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			10,592,598.07		

## July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	<del></del>		0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	205,401.00	250,601.00	22.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales		. 0004	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650 8660	105,082.00	16,450.00	-84.39
Interest	· •	8662	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investment Other Local Revenue		0002	0.00	0.00	0.07
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
		0199			
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES			310,483.00 310,483.00	267,051.00 267,051.00	-14.09 -14.09

# July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,225.50	0.00	-100.0%
Noncapitalized Equipment		4400	1,034.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,259.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description F	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	3,125,260.13	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		3,125,260.13	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,323,731.00	409,220.50	-87.7%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,084,361.79	403,892.00	-86.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,408,092.79	813,112.50	-87.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES		· · · · · · · · · · · · · · · · · · ·	9,541,612.50	813,112.50	-91.

### July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS		-		<u> </u>	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	iguetinis de Asia 1914 — 2015 <b>(0.0%</b>
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310,483.00	267,051.00	-14.0%
5) TOTAL, REVENUES			310,483.00	267,051.00	-14.0%
B. EXPENDITURES (Objects 1000-7999)				totalesekulaitaksije Kilograficije josen	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	6.0% (1995)
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,541,612.50	813,112.50	-91.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,541,612.50	813,112.50	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,231,129.50)	(546,061.50)	-94.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	2.0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		2223 0000	0.00	0.00	0.0%

# July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,231,129,50)	(546,061.50)	-94.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,777,191.00	546,061.50	-94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,777,191.00	546,061.50	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,777,191.00	546,061.50	-94.4%
2) Ending Balance, June 30 (E + F1e)			546,061.50	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		The state of the s
General Reserve		9730	0,00		The second secon
Legally Restricted Balance		9740	0,00		Commission of the Commission o
b) Designated Amounts			g retractifica establica		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	546,061.50	righte dans	
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	angeriae - John de Califord Listado es Casaldera	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750	A CONTRACTOR OF THE STATE OF TH	0.00	
Other Commitments (by Resource/Object)		9750 9760		0.00	
d) Assigned		5700		0.00	
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount		9789 9790		0.00	

#### July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes Object Code	2010-11 s Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				perende and property Social and Sagarda
			is a substitution of the s	
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	501,206.00	501,206.00	0.0%
4) Other Local Revenue	8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES		8,115,172.00	8,115,172.00	0.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	enimient. 0.00	0.00	200%
3) Employee Benefits	3000-3999		0.00	0.0%
4) Books and <b>S</b> upplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	18,445,320.00	8,115,172.00	-56.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		18,445,320.00	8,115,172.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		(10,330,148.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers     a) Transfers In	8900-8929	0.00		,
		0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash	9791 9793 9795 9711 9712	(10,330,148.00) 10,330,148.00 0.00 10,330,148.00 0.00 10,330,148.00 0.00	0.00 0.00 0.00 0.00 0.00	-100.0% -100.0% -100.0% -100.0% -100.0% -100.0%
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve for	9793 9795 9711	10,330,148.00 0.00 10,330,148.00 0.00 10,330,148.00 0.00	0.00 0.00 0.00 0.00 0.00	-100.0% 0.0% -100.0% 0.0% -100.0%
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance (Actuals) a) Reserve for	9793 9795 9711	0.00 10,330,148.00 0.00 10,330,148.00 0.00	0.00 0.00 0.00 0.00	0.0% -100.0% 0.0% -100.0%
<ul> <li>a) As of July 1 - Unaudited</li> <li>b) Audit Adjustments</li> <li>c) As of July 1 - Audited (F1a + F1b)</li> <li>d) Other Restatements</li> <li>e) Adjusted Beginning Balance (F1c + F1d)</li> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance (Actuals)</li> <li>a) Reserve for</li> </ul>	9793 9795 9711	0.00 10,330,148.00 0.00 10,330,148.00 0.00	0.00 0.00 0.00 0.00	0.0% -100.0% 0.0% -100.0%
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve for	9795 9711	10,330,148.00 0.00 10,330,148.00 0.00	0.00 0.00 0.00	-100.0% 0.0% -100.0%
<ul> <li>d) Other Restatements</li> <li>e) Adjusted Beginning Balance (F1c + F1d)</li> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance (Actuals)</li> <li>a) Reserve for</li> </ul>	9711	0.00 10,330,148.00 0.00	0.00	0.0% -100.0%
e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance (Actuals) a) Reserve for	9711	10,330,148.00	0.00	-100.0%
Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance (Actuals)     a) Reserve for		0.00		
Components of Ending Fund Balance (Actuals) a) Reserve for			0.00	0.09
a) Reserve for		0.00		
•		0.00		
1 to voiving Gasii		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Stores	J1 12	0.00	nindi et apar zinte ere: Gerri	
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00	ams of some distributions	The state of the s
b) Designated Amounts	3140			
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		i iya kiya katage daya na bisi kata da Tiya kiya katage daya na bisi kata da	
Components of Ending Fund Balance (Budget) a) Nonspendable		e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de l La companya de la companya de		The second secon
Revolving Cash	9711		0.00	
Stores	9712	(1) (1) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	0.00	
Prepaid Expenditures	9713		0.00	The following the second secon
All Others	9719	200 200 200 200 200 200 200 200 200 200	0.00	And the second s
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	

# July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

			2010-11	2044 42	Deve4
Description	Resource Codes	Object Codes		2011-12 Budget	Percent Difference
G. ASSETS			1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		
Cash     a) in County Treasury		9110	10,168,396.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	168,400.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		•
6) Stores		9320	и състандри чистия 1942 г. 1975 г. – Стан Б. 1980 г. – 1950 г. – 1950 г. – 1950 г. – 1950 г. – 1950 г. – 1950 г. – 1950 г. – 1950 г. – 1		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		•
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,336,796.00		•
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	61.62.00 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16) 46 (16)		
3) Due to Other Funds		9610	0.00		,
4) Current Loans		9640			
5) Deferred Revenue		9650	6,648.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,648.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			10,330,148.00		

# July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

100					
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	200,671.00	200,671.00	0.0%
Other Subventions/In-Lieu Taxes		8572	300,535.00	300,535.00	0.0%
TOTAL, OTHER STATE REVENUE			501,206.00	501,206.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,123,076.00	7,123,076.00	0.0%
Unsecured Roll		8612	490,890.00	490,890.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penatties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
Other Local Revenue			:		
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,613,966.00	7,613,966.00	0.0%
TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%

### July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		de			
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	11,175,320.00	3,175,320.00	-71.6%
Other Debt Service - Principal		7439	7,270,000.00	4,939,852.00	-32.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		18,445,320.00	8,115,172.00	-56.0%
TOTAL, EXPENDITURES			18,445,320.00	8,115,172.00	-56.0%

#### July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from		7651	0.00	0.00	0.09
Lapsed/Reorganized LEAs					•
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					2.0
(a - b + c - d)			0.00	0.00	0.0

# July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Function

Pagasistin-			2010-11	2011-12	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	
3) Pupil Services	3000-3999		0,00	0.00	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,445,320.00	8,115,172.00	-56.0%
10) TOTAL, EXPENDITURES			18,445,320.00	8,115,172.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,330,148.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		9000 9000	0.00	2.22	
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			/40 220 440 00\	0.00	100.08/
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			(10,330,148.00)	0.00	-100.0%
·					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,330,148.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,330,148.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,330,148.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)			iki Addirectoriogia da G. Singricoriogia	And the second s	
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00	a single site.	
Prepaid Expenditures		9713	0.00		
·					
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	20.00 (20.00)		
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	Programme Commence of the Comm	
Other Designations (by Resource/Object)		9780	0,00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)		9790			100 26 (122 017 CBA) (BCB 22
a) Nonspendable		0744			
Revolving Cash		9711		0.00	19 F - 19
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated			÷ :		
Reserve for Economic Uncertainties		9789		0.00	

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

				· · · · · · · · · · · · · · · · · · ·
Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
		eritor peritor Daniel selfron		
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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES	400	10,000.00	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	98.0 pp 4 - 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	7100-7299,			
Costs)	7400-7499	700,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	TO THE RESIDENCE OF THE PROPERTY OF THE PROPER	700,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				·
FINANCING SOURCES AND USES (A5 - B9)	. Constitution	(690,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	,		(690,000.00)	0,00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,049,060.00	2,359,060.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,049,060.00	2,359,060.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,049,060.00	2,359,060.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			2,359,060.00	2,359,060.00	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		A control of the state of the s
General Reserve		9730	0.00	endergonomarkon korta. Madelle eta barren 12. gaza	
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770			
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,359,060.00		oni sani, spranje jed Na mospini
Other Designations		9780	English (5, 5, 5, 5, 6, 0, 00)	odpine izanica ili	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount  Components of Ending Fund Balance (Budget)		9790	The state of the control of the control of	548	
Nonspendable     Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	ertvilling og 3020 innig Mangenar tid 3000, er gi	0.00	
All Others		9719	Assistant Special Control of the Con	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		Ð.00	
Other Commitments		9760	Contract of the second	0.00	
d) Assigned Other Assignments		9780		2,359,060.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	rv	9111	0.00		•
b) in Banks	••	9120	0.00		
c) in Revolving Fund		9130	0.00 0.00		
d) with Fiscal Agent		9135			
e) collections awaiting deposit		9140	2,860,874.71		
			0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		·
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,860,874.71		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,860,874.71		

### July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	10,000.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investmen	te.	8662	0.00	0.00	0.0%
Other Local Revenue		0002	3.33		
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.09

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)	)				
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	700,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		700,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			700,000.00	0.00	-100.0%

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.09

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Function

		***************************************			
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					Lipedistrope (2005) Orto Lipedistrope (1905)
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		22 20 10 10 10 10 10 10 10 10 10 10 10 10 10	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0:00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0:0%
7) General Administration	7000-7999		0.00	0,00	0.09
8) Plant Services	8000-8999			0.00	G.09
9) Other Outgo	9000-9999	Except 7600-7699	700,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES		***************************************	700,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					•
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(690,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8 <b>9</b> 00-89 <b>2</b> 9	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					3.07
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-89 <b>9</b> 9	0.00	0.00	0:0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(690,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,049,060.00	2,359,060.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,049,060.00	2,359,060.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,049,060.00	2,359,060.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			2,359,060.00	2,359,060.00	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for				Andreas (September 1955) Andreas (September 1957) Angranas (Angran 1958)	
Revolving Cash		9711	0.00	userialis territoris. Principal	gregieteleggege Kantagregere
Stores		9712	0.00	literany presidentaly. Calpunding	
Prepaid Expenditures		9713	0.00		aka abaan oo 14
All Others		9719	0.00		State of the state
General Reserve		9730	0.00	regeritation de chemical	
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	2,359,060.00		
Other Designations (by Resource/Object)		9780	2 5 75 P4 to United 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		0.00	
c) Committed		<b>7750</b>	Charles Sand Control of the Control	0.00	
Stabilization Arrangements Other Commitments (by Resource/Object)		9750 9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		2,359,060.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

700 H 100 H					
Description	Resource Codes Obje	ct Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					TO A COMMENT OF THE PROPERTY O
1) Revenue Limit Sources	801	10-8099	0.00	0.00	0.0%
2) Federal Revenue	810	00-8299	0.00	0.00	0.0%
3) Other State Revenue	830	00-8599	0.00	0.00	0.0%
4) Other Local Revenue	860	0-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES				er selete okupsenendek Geografia	
1) Certificated Salaries	100	0-1999	0.00	0.00	0.0%
2) Classified Salaries	200	0-2999	200 10 00 PM La 10-25 0.00	0.00	0.0%
3) Employee Benefits	300	0-3999	9 (8) (4) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	0.00	0.0%
4) Books and Supplies	400	0-4999		0.00	0.0%
5) Services and Other Operating Expenditures	500	0-5999		0.00	0.0%
6) Capital Outlay	600	0-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	710	0-7299,			
Costs)	740	0-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	0-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			and a second sec		
a) Transfers In		0-8929	0.00	0.00	0.0%
b) Transfers Out	760	0-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	893	0-8979	0.00	0.00	0.0%
b) Uses		0-7699	0.00	0.00	0.0%
3) Contributions		0-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	0.00	0000			
THE THEN PROPERTY SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
. FUND BALANCE, RESERVES	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0
Components of Ending Fund Balance (Actuals)			The state of the s		
a) Reserve for     Revolving Cash		9711	(4816) 4 (48	Companya (Companya) Zangonia Caraba (Companya)	
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00	Section Control of the Control of th	The state of the s
All Others		9719	0.00		
General Reserve		9730	0.00	Carabina di Tanggaran Carabina	And the second s
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00	istoria en la mana de la marca de la marca de la marca de la marca de la marca de la marca de la marca de la m Portugação de la marca dela marca dela marca dela marca dela marca dela marca de la marca dela marca	a de la composición A de la composición de la composición de la composición de la composición de la composición de la composición La composición de la composición de la composición de la composición de la composición de la composición de la
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	163,757.00		
Other Designations		9780	0.00	ing the state of t	
c) Undesignated Amount		9790	0.00	an de la compania de la compania de la compania de la compania de la compania de la compania de la compania de La compania de la compania de la compania de la compania de la compania de la compania de la compania de la co	
d) Unappropriated Amount		9790			er bilde betar vær Alen i kanner
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712	Anger and Anger	0.00	
Prepaid Expenditures		9713		0,00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.60	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		163,757.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	162 757 00		
			163,757.00		
Fair Value Adjustment to Cash in County Trea	sury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0,00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	provide the control of the control o		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			163,757.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00 (1.00 (		···
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I, FUND EQUITY					
Ending Fund Balance, June 30					

#### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

		· · · · · · · · · · · · · · · · · · ·			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		857 <b>2</b>	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0,0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue		2000	0.00	2.22	2.00
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES	.,.		0.00	0.00	0.0%

### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

#### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Object

	- W				
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		<b>76</b> 19	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES		:			
SOURCES					
Other Sources County School Bidg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of		0001	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.09
B. EXPENDITURES (Objects 1000-7999)					Ministration de la Composition de la Composition de la Composition de la Composition de la Composition de la Co Experimental de la Composition de la Composition de la Composition de la Composition de la Composition de la Co Experimental de la Composition de la Com
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	66675, 366675 1-202 36676
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.09
D. OTHER FINANCING SOURCES/USES			0,00		
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	0.09
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

### July 1 Budget (Single Adoption) Tax Override Fund Expenditures by Function

A STATE OF THE STA					
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES	ACCEPTION OF THE PROPERTY OF T				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E+F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	<b>3</b> 1		
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		
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	163,757.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount	TO CAMPANIA CONTROL OF THE PARTY OF THE PART	9790	Section 1 and 1 an		A STATE OF THE STA
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	erfore de les gods. Entre de les gods	0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750	Company of the Compan	0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		163,757.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				(12 voja opravljenja samena Navojen opravljenja samena	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,225,664.00	8,350,000.00	-9.5%
5) TOTAL, REVENUES			9,225,664.00	8,350,000.00	-9.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	248,344.00	228,744.00	-7.9%
3) Employee Benefits		3000-3999	121,400.00	133,024.00	9.6%
4) Books and Supplies		4000-4999	42,800.00	45,000.00	5.1%
5) Services and Other Operating Expenses		5000-5999	7,533,500.00	7,523,992.00	-0.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		rwan e e	7,946,044.00	7,930,760.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1,279,620.00	419,240.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,900,000.00)	0.00	-100.0%

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

	2-8-00X				
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					407.00
NET ASSETS (C + D4)			(620,380.00)	419,240.00	-167.6%
F. NET ASSETS					į
1) Beginning Net Assets					10.70
a) As of July 1 - Unaudited		9791	5,802,423.00	5,182,043.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,802,423.00	5,182,043.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,802,423.00	5,182,043.00	-10.7%
2) Ending Net Assets, June 30 (E + F1e)			5,182,043.00	5,601,283.00	8.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for			;	The later to the second of the later than the product of the second of t	
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,382,415.87	men er grendet beste. Det stadt det er grende	
All Others		9719	0.00		See the Land Control of the Control
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00	British British British	
b) Designated Amounts					<b>Audino strudo portina</b> ns
Designated for Economic Uncertainties		9770	0.00		Address ( Tales and All Care of Land and Land an
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,799,627.13		Andrew Control of the
c) Undesignated Amount		9790	0.00	pare significant resulting.	
d) Unappropriated Amount		9790	And the second s		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		5,601,283.00	

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
3. ASSETS					
Cash     a) in County Treasury		9110	9,270,110.99		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	250,000.00		
e) collections awaiting deposit		9140	1,705.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(2,098.74)		
4) Due from Grantor Government	•	9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,382,415.87		
8) Other Current Assets		9340	0.00		•
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		•
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,902,133.86		

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,953,012.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
Long-Term Liabilities     a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable	-	9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES		, , . , . , . , . ,	2,953,012.93		
I, NET ASSETS					
Net Assets, June 30 (G10 - H7)			7,949,120.93		

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,936.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		86 <b>62</b>	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	9,189,728.00	8,350,000.00	-9.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,225,664.00	8,350,000.00	-9.5%
TOTAL, REVENUES	. 1100		9,225,664.00	8,350,000.00	-9.5%

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	85,447.00	85,447.00	0.0
Clerical, Technical and Office Salaries		2400	162,897.00	143,297.00	-12.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			248,344.00	228,744.00	-7.9
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	18,581.00	24,819.00	33.6
OASDI/Medicare/Alternative		3301-3302	19,008.00	18,857.00	-0.8
Health and Welfare Benefits		3401-3402	46,813.00	51,000.00	8.8
Unemployment Insurance		3501-350 <b>2</b>	1,795.00	3,182.00	77.3
Workers' Compensation		3601-3602	5,759.00	5,722.00	-0.6
OPEB, Aflocated		3701-3702	18,669.00	18,669.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	10,445.00	10,445.00	0.0
Other Employee Benefits		3901-3902	330.00	330.00	0.0
TOTAL, EMPLOYEE BENEFITS			121,400.00	133,024.00	9.6
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.6
Materials and Supplies		4300	27,800.00	30,000.00	7.9
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.0
TOTAL, BOOKS AND SUPPLIES			42,800.00	45,000.00	5.

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	15,000.00	15,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,511,000.00	7,501,492.00	-0.1%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		7,533,500.00	7,523,992.00	-0.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,946,044.00	7,930,760.00	-0.2%

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

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			10 and 10	THE STATE OF THE S	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		i			
Other Authorized Interfund Transfers Out		7619	1,900,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,900,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,900,000.00)	0.00	-100.0%

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#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES		-			
Revenue Limit Sources		0040 0000	#		
·		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,225,664.00	8,350,000.00	-9.5%
5) TOTAL, REVENUES			9,225,664.00	8,350,000.00	-9.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00 December 1	0.0%
5) Community Services	5000-5999		0.00	0.60	0.0%
6) Enterprise	6000-6999		7,946,044.00	7,930,760.00	-0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,946,044.00	7,930,760.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	· · · · · · · · · · · · · · · · · · ·		1,279,620.00	419,240.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	0.00	-100.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,900,000.00)	0.00	-100.0%

#### July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN			(620,380.00)	419,240.00	-167.6%
NET ASSETS (C + D4)			(020,300.00)	413,240.00	-101.078
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,802,423.00	5,182,043.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,802,423.00	5,182,043.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,802,423.00	5,182,043.00	-10.7%
2) Ending Net Assets, June 30 (E + F1e)			5,182,043.00	5,601,283.00	8.1%
Components of Ending Net Assets (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		Arthur Anni Carlon (1977) Gull (1988) - Lines (1977)
Stores		9712	0.00		
Prepaid Expenditures		9713	1,382,415.87		
All Others		9719	0.00	es a donadas 1955. 1957 legas dagad	
General Reserve		9730	0,00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					militaria de la composición Española de la composición
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	3,799,627.13	na na Spira Alegaidh ag Albhara ag 1858 ag abhaidh	
c) Undesignated Amount	· · · · · · · · · · · · · · · · · · ·	9790	0.00		Prairie prairie de la company de la company de la company de la company de la company de la company de la comp La company de la company de la company de la company de la company de la company de la company de la company de
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets	. 17. 27.7	9790		5,601,283.00	

#### July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Object

				<del></del>
Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES		Control of Company of the Control of		en kalendarder var vedi. Huven Gregoria and Lebyt
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	20,370,000.00	22,407,000.00	10.0%
5) TOTAL, REVENUES		20,370,000.00	22,407,000.00	10.0%
B. EXPENSES		COLUMN TO THE CO		
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	4 2 Augus (24 25 0.0%) Augus (24 25 0.0%)
3) Employee Benefits	3000-3999	9.000 O.000	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	20,510,000.00	22,407,000.00	9.2%
6) Depreciation	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES	entanticore	20,510,000.00	22,407,000.00	9,2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(140,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0,00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Object

			2040 44	2044 42	Romant
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET ASSETS (C + D4)			(140,000.00)	0.00	-100.0%
F. NET ASSETS					
Beginning Net Assets     a) As of July 1 - Unaudited		9791	8,021,967.00	7,881,967.00	1 70/
a) As or July 1 - Orlaudited		9/91	8,021,907.00	1,001,007.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,021,967.00	7,881,967.00	<u>-1.7%</u>
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,021,967.00	7,881,967.00	-1.7%
2) Ending Net Assets, June 30 (E + F1e)			7,881,967.00	7,881,967.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00	es ar un con est est est est est est est est est est	en en en en en en en en en en en en en e
Stores		9712	0.00	al in the College Special College College Special College Spec	
Prepaid Expenditures		9713	400,000.00	en er en andre de de de de de de de de de de de de de	
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	7,481,967.00	Grand Della	Godensamen Lee e Godensamen Goden
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt		9796		0.00	nine kirangan pendunga Superti Sahala dan Malaya Sahala superti dan Sahala
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,881,967.00	arquero grafication 2001 Propresidentiales es e

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Object

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				
Cash     a) in County Treasury	9110	12,170,856.43		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330			
8) Other Current Assets	9340	400,000.00		
9) Fixed Assets	9400	0.00		
	9400	40.570.050.40		.*
10) TOTAL, ASSETS		12,570,856.43		-
H. LIABILITIES	2500	40		
1) Accounts Payable	9500	12,955.02	·	
2) Due to Grantor Governments	9590	0.00	*.	
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Deferred Revenue	9650	0.00		
bong-Term Liabilities     a) Net OPEB Obligation	9664	0.00		
b) Compensated Absences	9665	0.00		
c) COPs Payable	9666	0.00		
d) Capital Leases Payable	9667	0:00		
e) Lease Revenue Bonds Payable	9668	0.00		
f) Other General Long-Term Liabilities	9669	0.00		
7) TOTAL, LIABILITIES	3003	12,955.02		
. NET ASSETS		12,300.02		
Net Assets, June 30 (G10 - H7)		12,557,901.41		

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Object

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,370,000.00	22,407,000.00	10.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,370,000.00	22,407,000.00	10.0%
TOTAL, REVENUES			20,370,000.00	22,407,000.00	10.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,510,000.00	22,407,000.00	9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	s		20,510,000.00	22,407,000.00	9.2%
TOTAL, EXPENSES			20,510,000.00	22,407,000.00	9.2%

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					-
SOURCES			:		
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d)			0.00	0.00	0.0%

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	20,370,000.00	22,407,000.00	10.0%
5) TOTAL, REVENUES	ار الله الله الله الله الله الله الله ال		20,370,000.00	22,407,000.00	10.0%
B. EXPENSES (Objects 1000-7999)		:			
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	9.00	0.09
5) Community Services	5000-5999		0.00 0.00	0.00	0.0
6) Enterprise	6000-6999		20,510,000.00	22,407,000.00	9.29
7) General Administration	7000-7999		0.00	0:00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENSES			20,510,000.00	22,407,000.00	9.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(140,000.00)	0.00	-100.0'
D. OTHER FINANCING SOURCES/USES			(110,000.00)		
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

## July 1 Budget (Single Adoption) Retiree Benefit Fund Expenses by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(4.40.000.00)		
F. NET ASSETS			(140,000.00)	0.00	-100.0%
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,021,967.00	7,881,967.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,021,967.00	7,881,967.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,021,967.00	7,881,967.00	
2) Ending Net Assets, June 30 (E + F1e)			7,881,967.00	7,881,967.00	0.0%
Components of Ending Net Assets (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	400,000.00		
All Others		9719	0.00	redozar — kinciliosalez Bonano al torres como esta	
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		a Constantina de la compansión de la compansión de la compansión de la compansión de la compansión de la compa La compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la comp
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	7,481,967.00		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,881,967.00	

	2010-11 E	Estimated Ac	tuals	20	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY				-		
General Education	Section 1		28,944.38	28,944.38	28,934.38	28,944.38
a. Kindergarten	3,420.08	3,420.08			100	
b. Grades One through Three	10,001.72	9,990.72				
c. Grades Four through Six	9,288.39	9,278.39				
d. Grades Seven and Eight	6,059.15	6,050.15				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	22.66	22.66				
g. Community Day School	22.92	22.92				on the second
2. Special Education						
a. Special Day Class	1,072.34	1,072.34	1,072.34	1,072.34	1,062.34	1,072.32
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	204.01	204.01	229.43	229.43	224.43	229.43
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	6.58	6.58	6.58	6.58	6.08	6.58
3. TOTAL, ELEMENTARY	30,097.85	30,067.85	30,252.73	30,252.73	30,227.23	30,252.71
HIGH SCHOOL						· · · · · · · · · · · · · · · · · · ·
4. General Education	and the same		10,854.72	10,854.72	10,849.72	10,854.72
a. Grades Nine through Twelve	10,518.21	10,498.21				
b. Continuation Education	257.60	254.60				10000000
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	19.55	19.55				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	561.62	561.62	561.62	561.62	556.62	561.62
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	129.25	129.25	129.25	129.25	124.25	129.25
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	10.75	10.75	10.75	10.75	9.75	10.75
6. TOTAL, HIGH SCHOOL	11,496.98	11,473.98	11,556.34	11,556.34	11,540.34	11,556.34
COUNTY SUPPLEMENT			,			
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
Special Education						
a. Special Day Class - Elementary	16.89	16.89	16.89	16.89	16.89	
b. Special Day Class - High School	12.32	12.32	12.32	12.32	12.32	12.32
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed	İ	İ			1	
Children's Institutions - Elementary					ļ. <u></u> .	
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School	ļ					
9. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	29.21	29.21	29.21	29.21	29.21	29.21
10. TOTAL, K-12 ADA						1
(sum lines 3, 6, and 9)	41,624.04	41,571.04	41,838.28	41,838.28	41,796.78	41,838.26
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.						1
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

	2010-11 E	stimated Ac	tuals	2	011-12 Budg	et
Description	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		and the second				
Full-Time Independent Study*			45.64.046.466	State of the		
16. TOTAL, CLASSES FOR ADULTS						60 - Mag
(sum lines 13 through 15)		0.0000000000000000000000000000000000000				
17. Adults in Correctional Facilities						
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	41,624.04	41,571.04	41,838.28	41,838.28	41,796.78	41,838.26
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*			100000			
20. HIGH SCHOOL*				Sales of Security		
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY	1					
<ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> </ul>						
b. 7th & 8th Hour Pupil Hours (Hours)*		The State of the State of	construction of the			4.4
23. HIGH SCHOOL	1					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				Cart a vannar Arthura a marritoria a come arms		
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						1
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)	2,830.95	2,820.95	2,830.95	2,973.64	2,925.95	2,973.64
b. All Other Block Grant Funded Charters	806.47	801.47	806.47	826.47	850.47	826.47
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA			ĺ			
(sum lines 24a, 24b, and 25)	3,637.42	3,622.42	3,637.42	3,800.11	3,776.42	3,800.11
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	179,810,296.16	301	113,786.91	303	179,696,509.25	305	4,489,431.37	<u></u>	307	175,207,077.88	309
2000 - Classified Salaries	50,711,925.74	311	83,454.90	313	50,628,470.84	315	6,397,710.71	<del></del>	317	44,230,760.13	319
3000 - Employee Benefits (Excluding 3800)	101,454,056.55	321	18,832,252.35	323	82,621,804.20	325	5,291,446.07		327	77,330,358.13	329
4000 - Books, Supplies Equip Replace (6500)	29,007,461.71	331	571,597.12	333	28,435,864.59	335	2,106,942.77		337	26,328,921.82	339
5000 - Services & 7300 - Indirect Costs	57,249,480.82	341	575,586.26	343	56,673,894 <u>.56</u>	345	14,940,014.17		347	41,733,880.39	349
				OTAL	398,056,543.44	365		T	OTAL	364,830,998.35	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students In Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

$\prod$				EDP			
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.			
1.	Teacher Salaries as Per EC 41011	1100	142,957,349.53	- I			
2.	Salaries of Instructional Aides Per EC 41011	2100	5,869,871.49	1 I			
3.	STRS	3101 & 3102	11,622,484.03				
4.	PERS	3201 & 3202	811,560.32	383			
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,646,650.66	384			
6.	Health & Welfare Benefits (EC 41372)						
	(Include Health, Dental, Vision, Pharmaceutical, and						
ļ	Annuity Plans)	3401 & 3402	35,098,354.47	385			
7.	Unemployment insurance	3501 & 3502	1,054,144.30	j 390 l			
8.	Workers Compensation Insurance.	3601 & 3602	2,721,892.73	392			
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	] <b>i</b>			
10.	Other Benefits (EC 22310).		60,720.73	393			
11.							
12.	Less: Teacher and Instructional Aide Salaries and						
l	Benefits deducted in Column 2.		0.00				
13a.	Less: Teacher and Instructional Aide Salaries and						
1	Benefits (other than Lottery) deducted in Column 4a (Extracted).		415,904.00	396			
Ь.	Less: Teacher and Instructional Aide Salaries and						
1	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		·	396			
14.	TOTAL SALARIES AND BENEFITS.		202,427,124.26	397			
	Percent of Current Cost of Education Expended for Classroom						
	Compensation (EDP 397 divided by EDP 369) Line 15 must						
i	equal or exceed 60% for elementary, 55% for unified and 50%						
	for high school districts to avoid penalty under provisions of EC 41372						
16.	District is exempt from EC 41372 because it meets the provisions						
	of EC 41374. (If exempt, enter 'X')						

PAF	T III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not execusions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high).	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.49%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
1.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	364,830,998.35
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

# July 1 Budget (Single Adoption) 2011-12 Budget GENERAL, FUND Current Expense Formula/Minimum Classroom Compensation

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PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated	455.044.800.00	204	22.272.22					, , , , , , , , , , , , , , , , , , , ,			
Salaries	155,941,896.02	301	98,370.00	303	155,843,526.02	305	4,013,059.00		307	151,830,467.02	309
2000 - Classified Salaries	49,118,660.00	311	98,218.00	313	49,020,442.00	315	6,428,682.00		317	42,591,760.00	319
3000 - Employee Benefits (Excluding 3800)	102,470,197.60	321	19,423,741.55	323	83,046,456.05	325	5,322,079.17		327	77,724,376.88	329
4000 - Books, Supplies Equip Replace. (6500)	9,579,376.33	331	61,922.00	333	9.517.454.33	335	1.711.726.00		337	7,805,728.33	
5000 - Services & 7300 - Indirect Costs	42,247,772.62	244	400 004 00	0.40	40.000.00						
7300 - mullect Costs	42,241,772.02	541	190,681.00		42,057,091.62	345	12,389,747.83		347	29,667,343.79	349
TOTAL 339,484,970.02 365 TOTAL										309,619,676.02	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

L.,	IT II. MINIMINA CLASSDOOM COMPENSATION /I			EDP
PAI	IT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	126,303,859.85	375
2.	Salaries of Instructional Aides Per EC 41011	2100	7,739,308.00	380
3.	STRS	3101 & 3102	10,375,847.03	382
4.	PERS.	3201 & 3202	764,498.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,362,712.00	384
6.	Health & Welfare Benefits (EC 41372)			1
	(Include Health, Dental, Vision, Pharmaceutical, and			1
	Annuity Plans).	3401 & 3402	35,827,592.00	385
7.	Unemployment insurance.	3501 & 3502	2,065,137.94	390
8.	Workers' Compensation Insurance.	3601 & 3602	2,540,771.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1
10.	Other Benefits (EC 22310).	3901 & 3902	58,618.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		188,038,343.82	395
12.	Less: Teacher and Instructional Aide Salaries and			1
	Benefits deducted in Column 2	• • • • • • • • • • • • • • • • • • • •	0.00	
13a	Less: Teacher and Instructional Aide Salaries and			1
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		313.986.00	396
b	Less: Teacher and Instructional Aide Salaries and			1
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS	************	187,724,357.82	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		60.63%	j
16.	District is exempt from EC 41372 because it meets the provisions			1
	of EC 41374. (If exempt, enter 'X').			

PAF	T III: DEFICIENCY AMOUNT	
prov	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of EC 41374.	-
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
[2.	Percentage spent by this district (Part II, Line 15)	60 63%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	309 619 676 02
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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		Lottery: Unrestricted	Transferred to Other Resources	Lottery: Instructional Materials	Tatala
Description	Object Codes	(Resource 1100)	for Expenditure	(Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL		100.00		400 000 00	104 205 00
Adjusted Beginning Fund Balance	9791-9795	423.00		123,902.00	124,325.00 6,445,766.00
2. State Lottery Revenue	8560	5,687,369.00		758,397.00	0.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	2065	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	8980	0.00			0.00
Resources (Total must be zero)  6. Total Available	0900	0.00			0.00
•		5,687,792.00	0.00	882,299.00	6.570,091.00
(Sum Lines A1 through A5)		0,007,102.00	0.00	002,200,00	0,0,0,0000
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	3,958,977.00			3,958,977.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,728,392.00			1,728,392.00
Books and Supplies	4000-4999	423.00		879,599.00	880,022.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800		September 2016		
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00		2,700.00	2,700.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out     a. To Other Districts, County	7211,7212,7221,		,		
Offices, and Charter Schools	7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financin	g Uses				
(Sum Lines B1 through B11)		5,687,792.00	0.00	882,299.00	6,570,091.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

## D. COMMENTS:

Lottery funds were partially used to purchase sound equipment that is considered capital outlay.

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

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

, ALTERNATION	***************************************	1	The state of the s
	Principal		
	Appt.		
	Software	2010-11	2011-12
Description	Data ID	Estimated Actuals	Budget
BASE REVENUE LIMIT PER ADA			
Base Revenue Limit per ADA (prior year)	0025	6,376.28	6,351.28
2. Inflation Increase	0041	(25.00)	143.00
	0042, 0525,		
3. All Other Adjustments	0719	44.01	45.00
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	6,395.29	6,539.28
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,395.29	6,539.28
b. Revenue Limit ADA	0033	44,669.23	44,811.92
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	285,672,679.93	293,037,692.22
Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	285,672,679.93	293,037,692.22
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	234,357,296.43	235,151,026.50
OTHER REVENUE LIMIT ITEMS			***
18. Unemployment Insurance Revenue	0060	1,630,823.00	3,750,892.90
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	1,771,478.00	1,234,990.00
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)		(140,655.00)	2,515,902.90
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	234,216,641.43	237,666,929.40

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Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	62,824,900.00	62,550,400.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	497,300.00	400,000.00
28. Less: Charter Schools In-lieu Taxes	0595	5,325,576.00	5,208,317.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	57,996,624.00	57,742,083.00
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293	14,852,579.17	15,604,205.64
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.			
If negative, then zero)	0111	161,367,438.26	164,320,640.76
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	185,642.00	185,642.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		(185,642.00)	(185,642.00)
42. TOTAL, STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		161,181,796.26	164,134,998.76
43. Less: Revenue Limit State Apportionment Receipts			
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		161,181,796.26	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	821,296.00	821,296.00
46. California High School Exit Exam	9002	1,575,197.00	1,575,197.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00
48. Apprenticeship Funding	0570	202,034.00	202,034.00
49. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00

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

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Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Deal Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Process   Department Deal Deal Process   Department D	THE THE CONTROL OF THE THE THE THE THE THE THE THE THE THE			FOR ALL FUND	- ,			7	
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51 BOND INTEREST AND REDEMPTION FUND   Expenditure Detail   0.00   0.0			10.00	<b>Lingue de Sala</b>		0.00	0.00	1	
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57 FOUNDATION PERMANENT FUND							0.00		0.00
Expenditure Detail   0.00	57 FOUNDATION PERMANENT FUND							5.30	1 5.00
Other Sources/Uses Detail		0.00	0.00	0.00	0.00			1	
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July 1 Budget (Single Adoption) 2010-11 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

34 67439 0000000 Form SIAA

Description	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND			*****				•	
Expenditure Octail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1				0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND	·							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			1.5		0.00	0.00		
Fund Reconciliation			7, 7, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12			1	0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	1,900,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			0.00
Fund Reconciliation	i						0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	5 4 5 5 5 5							
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	944,454.50	(940,885.70)	2,114,586.74	(2,105,851.74)	20,400,096.00	20,400,097.00	0.00	0.00

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

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Description	Direct Costs Transfers In 5750	s - interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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Other Sources/Uses Detail Fund Reconciliation					0.00	730,254.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND						Section 1995		
Expenditure Delait Other Sources/Uses Detail								
Fund Reconciliation						200		
11 ADULT EDUCATION FUND  Expenditure Detail	5,000.00	0.00	201,910.00	0.00				
Other Sources/Uses Detail		0.00	201101010	9,00	0.00	2,200,000.00		
Fund Reconciliation 12 CHILD DEVELOPMENT FUND								
Expenditure Detail	73,400.00	0.00	579,293.00	0.00				disayung airong
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	The state of the s	
13 CAFETERIA SPECIAL REVENUE FUNO								
Expenditure Detail Other Sources/Uses Detail	0.00	(4,617.00)	968,793.00	0.00	0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00	444					
Other Sources/Uses Detail Fund Reconciliation			roade e dans		0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	Also, proposite and a	
Fund Reconciliation 18 SCHQQL BUS EMISSIONS REDUCTION FUND					-			E-CHARGE TEN
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND								
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20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail		11000						
Other Sources/Uses Detail Fund Reconciliation				100	0.00	0.00		
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		27
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	in agreement of	e di di meninge
Fund Reconciliation 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								e erce
Expenditure Detail	0.00	0.00		9.6			7.6	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND	0.00	2.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation			and the second	Editor Edit				Barrina - Erseğ
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00					PER STATE	Rominist (1
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	Marketi ediliki	
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	1		100					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail			adjeti sirakini					
Other Sources/Uses Detail			100		0.00	0.00		
Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS				and the second				
Expenditure Detail			200					
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					5.50	5.30		l a ba
56 DEBT SERVICE FUND Expenditure Detail				100000000000000000000000000000000000000			er tele	
Other Sources/Uses Detail			.,		0.00	0.00		
Fund Reconciliation 57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		_		
Other Sources/Uses Detail Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND		_	_					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	5.00		

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

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METANA NA NA NA NA NA NA NA NA NA NA NA NA								
	Direct Costs Transfers In 5750	- Interfund Transfers Dut 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds	Due To Other Funds
Description	5/50	5/50	/350	7350	8900-8929	7600-7629	9310	9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		100000000000000000000000000000000000000
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Oetail	i				0.00	0.00		
Fund Reconciliation	i							
66 WAREHOUSE REVOLVING FUND	1	i						
Expenditure Detail	0.00	0.00			·			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	i							
67 SELF-INSURANCE FUND	1							
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail	E STANKE				0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND						100		
Expenditure Detail							548 S 55 S	
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						88		
Expenditure Detail	0.00	0.00						1000
Other Sources/Uses Detail					0.00		Section 4 and 1 and 1	
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail					F	CHANGE TA		
Other Sources/Uses Detail					600000	Reflection Committee		
Fund Reconciliation			4.00					
95 STUDENT BODY FUND						100		100
Expenditure Detail							52 5	
Other Sources/Uses Detail		0.00		to the second	4.0		100 00 00 00	le sesse de la company
Fund Reconciliation								
TOTALS	858,640,00	(858,640.00)	1,749,996.00	(1.749,996.00)	2,930,254.00	2,930,254,00		

Dana 2 of 2

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

Provide methodology and assumptions use commitments (including cost-of-living adjust	ed to estimate ADA, enrollme stments).	nt, revenues, expenditures, n	eserves and fund baland	e, and multiyear
Deviations from the standards must be exp	plained and may affect the ap	proval of the budget.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Attend	iance			
STANDARD: Funded average daily previous three fiscal years by more			irst prior fiscal year OR i	n 2) two or more of the
		Percentage Level	Dis	trict 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 A	DA column, lines 3, 6, and 25):	41,809		
District's ADA	Standard Percentage Level:	1.0%		
1A. Calculating the District's ADA Variances			1	
Fiscal Year	Revenue Limit (F Original Budget I (Use Form RL, Line 5b)	unded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2008-09)	45,800.19	45,364.10	1.0%	Met
Second Prior Year (2009-10)	44,824.98	44,957.35	N/A	Met
First Prior Year (2010-11)	44,915.14	44,669.23	0.5%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	44,811.92			
1B. Comparison of District ADA to the Stan	dard		Sales de la constant de la constant de la constant de la constant de la constant de la constant de la constant	
DATA ENTRY: Enter an explanation if the standar	d is not met.			
1a. STANDARD MET - Funded ADA has not b	een overestimated by more than t	he standard percentage level for th	e first prior year.	
Explanation: (required if NOT met)				
1b. STANDARD MET - Funded ADA has not be	peen overestimated by more than t	he standard percentage level for tw	vo or more of the previous th	ree years.
Explanation: (required if NOT met)				

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

Sacramento City Unified Sacramento County 34 67439 0000000 Form 01CS

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	D	strict AD	Α	
	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):	41,809				
District's Enrollment Standard Percentage Level:	1.0%				

Enrollment Variance 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.

			Elitablifone Pariation Cover	
	Enrollme	ent	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2008-09)	47,539	48,155	N/A	Met
Second Prior Year (2009-10)	47,188	47,890	N/A	Met
First Prior Year (2010-11)	48,530	47,897	1.3%	Not Met
Budget Year (2011-12)	47 897			

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

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

Explanation:

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.

	(required if NOT met)		
1b.	STANDARD MET - Enrollme	nt has not been overestimated by more than the standard percentage level for two or more of the previous three years.	
	Explanation: (required if NOT met)		

The 2010-11 projected enrollment increase did not materialize and was adjusted at second interim. 2010-11 was funded based on previous year ADA.

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

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3.	CRI	TFR	ON:	ADA	to	Enrollm	ent

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%).

	P-2 ADA	Enrollment		
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Criterion 2, Item 2A)	of ADA to Enrollment	
hird Prior Year (2008-09)	41,995	48,155	87.2%	
Second Prior Year (2009-10)	41,864	47,890	87.4%	
First Prior Year (2010-11)	41,595	47,897	86.8%	
		Historical Average Ratio:	87.1%	
Distric	t's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	87.6%	
3B. Calculating the District's Project	ed Ratio of ADA to Enrollment			
	ated P-2 ADA for the two subsequent years e two subsequent years. All other data are of Estimated P-2 ADA Budget	extracted or calculated.  Enrollment	imated P-2 ADA data in the first column.	
Enter data in the Enrollment column for the	e two subsequent years. All other data are o Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25)	extracted or calculated.  Enrollment  Budget/Projected		Status
Enter data in the Enrollment column for the Fire data in the Enrollment column for the Fiscal Year	e two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	extracted or calculated.  Enrollment  Budget/Projected  (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status Met
Enter data in the Enrollment column for the Fiscal Year Budget Year (2011-12)	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 87.3%	Met
Enter data in the Enrollment column for the Fiscal Year Budget Year (2011-12) Ist Subsequent Year (2012-13)	e two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	extracted or calculated.  Enrollment  Budget/Projected  (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	
Enter data in the En <b>rol</b> lment column for the Fiscal Year Budget Year (2011-12) Ist Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 41,809 41,540 41,540	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7%	Met Met
Enter data in the Enrollment column for the Fiscal Year Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 41,809 41,540 41,540	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7%	Met Met
Fiscal Year  Fiscal Year  Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)  3C. Comparison of District ADA to E	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 41,809 41,540 41,540 nrollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7%	Met Met
Enter data in the En <b>ro</b> llment column for the	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 41,809 41,540 41,540 nrollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7%	Met Met
Fiscal Year  Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)  3C. Comparison of District ADA to E	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  41,809 41,540 41,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7% 86.7%	Met Met
Fiscal Year  Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)  3C. Comparison of District ADA to E	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 41,809 41,540 41,540 nrollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7% 86.7%	Met Met
Fiscal Year  Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)  3C. Comparison of District ADA to E	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  41,809 41,540 41,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7% 86.7%	Met Met
Fiscal Year  Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)  3C. Comparison of District ADA to E	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  41,809 41,540 41,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540 A1,540	Enrollment Budget/Projected (Criterion 2, Item 2A) 47,897 47,897	Ratio of ADA to Enrollment 87.3% 86.7% 86.7%	Met Met

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### 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.

Projec	ted Revenue Limit				
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
•	- Funded COLA	(2010-11)	(2011-12)	(2012-13)	(2013-14)
a.	Base Revenue Limit (BRL) per ADA				
	(Form RL, Line 4) (Form MYP,	0.005.00	2 500 00	2740 54	0.000.75
_	Unrestricted, Line A1a)	6,395.29	6,539.28	6,748.54	6,930.75
b.	Deficit Factor				į
	(Form RL, Line 16) (Form MYP,	0.0007	0.00040	2,00240	2 20242
	Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c.	Funded BRL per ADA				
	(Step 1a times Step 1b)	5,246.50	5,247.51	5,415.43	5,561.65
d.	Prior Year Funded BRL				
	per ADA		5,246.50	5,247.51	5,415.43
e.	Difference				į
	(Step 1c minus Step 1d)		1.01	167.92	146.22
f.	Percent Change Due to COLA			İ	
	(Step 1e divided by Step 1d)	1	0.02%	3.20%	2.70%
	- Change in Population				
a.	Revenue Limit (Funded) ADA				
	(Form RL, Line 5b) (Form MYP,	44.000.00	44.044.00	44.540.00	44 540 00
	Unrestricted, Line A1b)	44,669.23	44,811.92	44,542.92	44,542.92
b.	Prior Year Revenue				
	Limit (Funded) ADA		44,669.23	44,811.92	44,542.92
C.	Difference				
	(Step 2a minus Step 2b)		142.69	(269.00)	0.00
d.	Percent Change Due to Population				
	(Step 2c divided by Step 2b)		0.32%	-0.60%	0.00%
_					
Step 3	- Total Change in Funded COLA and Popu	lation			
	(Step 1f plus Step 2d)		0.34%	2.60%	2.70%
		Revenue Limit Standard			
		(Step 3, plus/minus 1%):	66% to 1.34%	1.60% to 3.60%	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)

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

Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
63,322,200.00	62,950,400.00	62,950,400.00	62,950,400.00
	N/A	N/A	N/A
Basic Aid Standard (percent change from			
previous year, plus/minus 1%):	N/A	N/A	N/A

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

Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):  N/A  N/A  N/A  N/A  N/A  N/A  N/A  N/	-		<b>-</b>		0.101
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):  AB. 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 Budget Year 1st Subsequent Year 2nd Subsequent (2010-11) (2011-12) (2012-13) (2013-14)  Revenue Limit (Fund 01, Objects 8011, 8020-8089)  District's Projected Change in Revenue Limit: 1.14% 2.58% 2.70% Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7  Status: Met Met Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.			•	·	2nd Subsequent Year (2013-14)
ATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.  Prior Year Budget Year 1st Subsequent Year 2nd Subsequent (2010-11) (2011-12) (2012-13) (2013-14)  Revenue Limit Fund 01, Objects 8011, 8020-8089) 224,516,544.80 227,085,398.76 232,940,551.33 239,2  District's Projected Change in Revenue Limit: 1.14% 2.58% 2.70% Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7  Status: Met Met Met Met  CC. Comparison of District Revenue Limit to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.		Necessary Small School Standard	12011 (2)	(4014 10)	
Prior Year Budget Year 1st Subsequent Year 2nd Subsequent Year (2010-11) (2011-12) (2012-13) (2013-14)  Revenue Limit Fund 01, Objects 8011, 8020-8089) 224,516,544.80 227,085,398.76 232,940,551.33 239,2  District's Projected Change in Revenue Limit: 1.14% 2.58% 2.70% Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7  Status: Met Met Met Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	(Funded	I COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A
Prior Year (2010-11) (2011-12) (2012-13) (2013-14)  Revenue Limit Fund 01, Objects 8011, 8020-8089) 224,516,544.80 227,085,398.76 232,940,551.33 239,2  District's Projected Change in Revenue Limit: 1.14% 2.58% 2.70% Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7  Status: Met Met Met  C. Comparison of District Revenue Limit to the Standard  PATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	B. Calculating the District's Pro	jected Change in Revenue Limit		***************************************	
Prior Year Budget Year 1st Subsequent Year 2nd Subsequent Year (2010-11) (2011-12) (2012-13) (2013-14)  Revenue Limit Fund 01, Objects 8011, 8020-8089) 224,516,544.80 227,085,398.76 232,940,551.33 239,2  District's Projected Change in Revenue Limit: 1.14% 2.58% 2.70% Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7 Status: Met Met Met Met  C. Comparison of District Revenue Limit to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	NATA ENTON: 5-1 d-1- i- th- 4-4	-d O-d Cubes-und Versich 6° Deutsch	17611 -16 data are art-atail.	ar animitata d	
Revenue Limit Fund 01, Objects 8011, 8020-8089)  224,516,544.80  227,085,398.76  232,940,551.33  239,2  District's Projected Change in Revenue Limit: Revenue Limit Standard: Revenue Limit Standard: Net Met Met Met Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	DATA ENTRY: Enter data in the 1st a	nd 2nd Subsequent Year columns for Revenue L	ımıt; ali otner data are extracted (	or calculated.	
Revenue Limit Fund 01, Objects 8011, 8020-8089)  224,516,544.80  227,085,398.76  232,940,551.33  239,2  District's Projected Change in Revenue Limit: Revenue Limit Standard: Status:  Net  Net  Net  Net  Net  Net  Net  Ne		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Pund 01, Objects 8011, 8020-8089)  224,516,544.80  227,085,398.76  232,940,551.33  239,2  District's Projected Change in Revenue Limit:  Revenue Limit Standard:  Status:  Met  Met  Met  C. Comparison of District Revenue Limit to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.		(2010-11)	(2011-12)	(2012-13)	(2013-14)
District's Projected Change in Revenue Limit:  Revenue Limit Standard: Status:  Met  Met  Met  Met  C. Comparison of District Revenue Limit to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	evenue Limit				
Revenue Limit Standard:66% to 1.34% 1.60% to 3.60% 1.70% to 3.7  Status: Met Met Met Met  C. Comparison of District Revenue Limit to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	und 01, Objects 8011, 8020-8089)	224,516,544.80	227,085,398.76	232,940,551.33	239,229,946.2
Status: Met Met Met Met  C. Comparison of District Revenue Limit to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	C	listrict's Projected Change in Revenue Limit:	1.14%	2.58%	2.70%
C. Comparison of District Revenue Limit to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.		Revenue Limit Standard:	66% to 1.34%	1.60% to 3.60%	1.70% to 3.70%
ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.		Status:	Met	Met	Met
1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.	C. Comparison of District Reve	nue Limit to the Standard			
1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.					
		tan standard is not met			
	ATA ENTRY: Enter an explanation if	the standard is not met.			
Explanation:	·		r the budget and two subsequent	fiscal years.	
Explanation	·		r the budget and two subsequent	fiscal years.	
Explanation.	·		r the budget and two subsequent	fiscal years.	
	•		r the budget and two subsequent	fiscal years.	

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#### 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

Third Prior Year (2008-09)

First Prior Year (2010-11)

Second Prior Year (2009-10)

Estimated/Unaudited Actuals - Unrestricted Ratio (Resources 0000-1999) Salaries and Benefits **Total Expenditures** of Unrestricted Salaries and Benefits (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures 237,475,221.93 90.4% 214,585,339.04 197,341,256.79 223,353,014.93 88.4% 231,601,953.10 88.1% 204,101,716.15

Historical Average Ratio:

_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater	· ·		
f 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

89.0%

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

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

Budget - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2011-12)	204,212,754.89	228,047,736.57	89.5%	Met
1st Subsequent Year (2012-13)	229,388,516.34	253,223,498.02	90.6%	Met
2nd Subsequent Year (2013-14)	236,559,453.39	247,137,567.67	95.7%	Not Met

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

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

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

Explanation:	
required if NOT met	۱

For 2013-14 once reductions have been approved or revenues are identified, the ratio will decrease and it will look similar to 2011-12 and 2012-13.

-2.30% to 7.70%

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#### 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 Standar	d Percentage Ranges		
DATA ENTRY: All data are extracted or calculated.			
	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Change in Population and Funded COLA			
(Criterion 4A1, Step 3):	0.34%	2.60%	2.70%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-9.66% to 10.34%	-7.40% to 12.60%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures			

-4.66% to 5.34%

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.

Explanation Percentage Range (Line 1, plus/minus 5%):

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)	81,496,602.32	,	
Budget Year (2011-12)	37,991,069.00	-53.38%	Yes
1st Subsequent Year (2012-13)	37,991,069.00	0.00%	No
2nd Şubsequent Year (2013-14)	37,991,069.00	0.00%	No

Explanation: (required if Yes) Year 2010-11 includes ARRA funds. Year 2011-12, 2012-13 and 2013-14 do not include ARRA Funds. The adopted budget for 2011-12 included projections for federal programs and do not include many programs that cannot be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

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

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

110,470,882.00		
96,226,522.13	-12.89%	Yes
99,263,452.64	3.16%	No No
101,943,565.86	2.70%	No

-2.40% to 7.60%

Explanation: (required if Yes) Starting in 2011-12, per GASB 54 and CDE requirement, Adult Education and Deferred Maintenance funds are coded directly to those funds instead of coding first to General Fund and then transferred.

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

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

	8,445,421.92		
	6,315,460.00	-25.22%	Yes
	6,315,460.00	0.00%	No
L	6,315,460.00	0.00%	No

Explanation: (required if Yes) The adopted budget for 2011-12 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

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

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

28,989,052.75		
9,529,699.33	-67.13%	Yes
9,529,699.33	0.00%	No
9,529,699.33	0.00%	No

Explanation: (required if Yes)

The adopted budget for 2011-12 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures and it is expected that 2011-12 will look similar once new programs are identified and included in the budget.

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		ting Expenditures (Fund 01, Objects 5000-5			
	Year (2010-11)	}	59,358,440.56	05.000/	Yes
_	ear (2011-12)		43,997,768.62	-25.88% -2.65%	Yes
	quent Year (2012-13)		42,831,465.81 42,831,465.81	0.00%	No
zna Subs	equent Year (2013-14)	ı	42,001,400.01	0.0070	
	Explanation: (required if Yes)	Same comment above applies for Services a	nd Other Operating Expenditures.		
6C. Calc	ulating the District's Cl	hange in Total Operating Revenues and	Expenditures (Section 6A, Line 2	)	
DATA EN	TRY: All data are extracted	d or calculated.			
				Percent Change	
Object Ra	ange / Fiscal Year		Amount	Over Previous Year	Status
Т	otal Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First Prio	Year (2010-11)		200,412,906.24		
	ear (2011-12)		140,533,051.13	-29.88%	Not Met Met
	equent Year (2012-13)		143,569,981.64 146,250,094.86	2.16% 1.87%	Met
2nd Subs	equent Year (2013-14)		[ 140,230,034.00 ]	1,0174	Hot
	• •	, and Services and Other Operating Expend			
	r Year (2010-11)		88,347,493.31	-39,41%	Not Met
	ear (2011-12)		53,527,467.95 52,361,165.14	-2.18%	Met
	equent Year (2012-13) equent Year (2013-14)		52,361,165.14	0.00%	Met
	,				
		***************************************			
<u>6D. Con</u>	parison of District Total	al Operating Revenues and Expenditures	s to the Standard Percentage Ra	nge	
			Secretary and a second feet an		
		ked from Section 6B if the status in Section 6C			
ī	rojected change, descripti	ojected total operating revenues have changed ons of the methods and assumptions used in th n Section 6A above and will also display in the	ne projections, and what changes, if a	more of the budget or two subsequency, will be made to bring the project	uent fiscal years. Reasons for the sted operating revenues within the
	Carlenations	Year 2010-11 includes ARRA funds. Year 2	011-12, 2012-13 and 2013-14 do not	include ARRA Funds. The adopted	budget for 2011-12 included
	Explanation: Federal Revenue	projections for federal programs and do not	include many programs that cannot be	e estimated. As program funding is	s approved by the board, those
	(linked from 6B if NOT met)	budgets will be included in the budget, there	fore increasing the budget.		
		Starting in 2011-12, per GASB 54 and CDE	requirement Adult Education and Del	forred Maintenance funds are code	d directly to those funds instead
	Explanation: Other State Revenue (linked from 6B if NOT met)	of coding first to General Fund and then tran		errea (Married Faries de Couce	
	Explanation: Other Local Revenue (linked from 6B if NOT met)	The adopted budget for 2011-12 included pr them are donations. As program funding is a	ojections for local programs and do napproved by the board, those budgets	ot include many programs that can will be included in the budget, the	't be estimated because several o refore increasing the budget.
1	he projected change, desc	rojected total operating expenditures have cha criptions of the methods and assumptions used e entered in Section 6A above and will also dis	in the projections, and what changes	e or more of the budget or two sub , if any, will be made to bring the p	sequent fiscal years. Reasons for rojected operating expenditures
	Eugla4!	The adopted budget for 2011-12 included pr	rejections for federal, state and local r	rograms and do not include many	programs that can't be estimated.
	Explanation: Books and Supplies (linked from 6B	As program funding is approved by the boar and it is expected that 2011-12 will look sim	rd, those budgets will be included in th	ie budget, therefore increasing bot	h the revenue and expenditures

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

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

Same comment above applies for Services and Other Operating Expenditures.

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## 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 Require	ment for EC Section 17584 -	Deferred Maintenance	
NOTE: SBX3 4 (Chapter 12, Statutes of 2009) e section has been inactivated for that per		ent for Deferred Maintenance for	a five-year period from 2008-09 through	2012-13. Therefore, this
7B. Determining the District's Compliance through 2012-13 - Ongoing and Major Mair	with the Contribution Require ntenance/Restricted Maintenar	ment for EC Section 17070. ice Account (OMMA/RMA)	75 as modified by Section 17070.76	66, effective 2008-09
NOTE: EC Section 17070.766 reduces the control calculation in this section has been revised.	fibutions required in EC Section 170 ed accordingly for that period.	070.75 from 3 percent to 1 perce	nt for a five-year period from 2008-09 th	rough 2012-13. Therefore, the
DATA ENTRY: Click the appropriate Yes or No be net, enter an X in the appropriate box and enter	utton for special education local pla an explanation, if applicable.	n area (SELPA) administrative u	nits (AUs); all other data are extracted c	or calculated. If standard is not
a. For districts that are the AU of a SELF the SELPA from the OMMA/RMA requ			articipating members of	No
b. Pass-through revenues and apportion (Fund 10, objects 7211-7213 and 722			C Section 17070.75(b)(2)(C)	0.00
2. Ongoing and Major Maintenance/Rest	ricted Maintenance Account			•
a. Budgeted Expenditures     and Other Financing Uses     (Form 01, objects 1000-7999)     b. Plus: Pass-through Revenues	362,785,031.57	1% Required	Budgeted Contribution <sup>1</sup>	
and Apportionments (Line 1b, if line 1a is No)	0.00	Minimum Contribution (Line 2c times 1%)	to the Ongoing and Major Maintenance Account	Status
<ul> <li>c. Net Budgeted Expenditures and Other Financing Uses</li> </ul>	362,785,031.57	3,627,850.32	10,151,261.00	Met
			<sup>1</sup> Fund 01, Resource 8150, Objects 8900	D-8999
f standard is not met, enter an X in the box that I	pest describes why the minimum re	quired contribution was not made	e:	
	Not applicable (district does not Exempt (due to district's small si Other (explanation must be prov	ze [EC Section 17070.75 (b)(2)(I	•	
Explanation: (required if NOT met and Other is marked)				

First Prior Year

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## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

Third Prior Year

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

DATA ENTRY: All data are extracted or calculated.

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

	(2008-09)	(2009-10)	(2010-11)
<u> </u>	8,589,000.00	8,589,000.00	8,589,000.00
	0.00	0.00	0.00
	(12.62)	(14.11)	0.00
	8,589,000.00	8,588,985.89	8,589,000.00
	408,003,167.74	411,272,611.38	436,203,395.36
			0.00
	408,003,167.74	411,272,611.38	436,203,395.36
	2.1%	2.1%	2.0%
els			
/3):	0.7%	0.7%	0.7%

Second Prior Year

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

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

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

#### 8B. Calculating the District's Deficit Spending Percentages DATA ENTRY: All data are extracted or calculated. Total Unrestricted Expenditures Deficit Spending Level Net Change in Unrestricted Fund Balance and Other Financing Uses (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status (Form 01, Section E) (Form 01, Objects 1000-7999) Fiscal Year Third Prior Year (2008-09) 957,909.49 237,475,221.93 N/A Met 239,544,071.51 N/A Met Second Prior Year (2009-10) 1.773.017.97 First Prior Year (2010-11) 6,442,529.68 242,349,180.10 N/A Met

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

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

Budget Year (2011-12) (Information only)

10	STANDARD MET	- Unrestricted deficit enending if an	, has not exceeded the standard percenta	age level in two or more	of the three prior year
18.	STANDARD MEL	- unrestricted delicit speridirig, ir atr	r. Has not exceeded the standard before ha	THE ICACI III (MO OF IIIOFC	or the three but lear

3,855,626.32

Explanation:			
(required if NOT met)			

228,047,736.57

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## 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	D	istrict ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>&</sup>lt;sup>5</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

Beginning Fund Balance

District's Fund Balance Standard Percentage Level: 0.7%	District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	41,809	
	District's Fund Balance Standard Percentage Level:	0.7%	

Unrestricted General Fund Beginning Balance 2

## 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.

	(Form 01, Line F1e, I	Jarestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2008-09)	8,934,000.00	10,557,308.78	N/A	Met
Second Prior Year (2009-10)	10,314,000.00	11,515,218.89	N/A	Met
First Prior Year (2010-11)	10,364,255.00	13,786,094.00	N/A	Met
Budget Year (2011-12) (Information only)	20,228,623.68			

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

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

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

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

Explanation:	
•	
(required if NOT met)	

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### 10. CRITERION: Reserves

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

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

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

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

District's Reserve Standard Percentage Level: 2%	41,540	41,540
Districtly Decrees Charlest Personness Laurie		
Districts Descript Chandrad Description Levels 20/		i
District's Reserve Standard Percentage Level: 2%	2%	2%
District's Reserve Standard Percentage Level: 2%	2%	2%
Calculating the District's Special Education Pass-through Exclusions (only for districts that s	serve as the AU of a SELPA)	

for item 1 and, if Yes, enter da

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

If you are the SELPA AU and are excluding special education pass-through funds: a. Enter the name(s) of the SELPA(s):

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
362,785,031.57	389,961,636.65	385,528,520.09
0.00		
362,785,031.57	389,961,636.65	385,528,520.09
2%	2%	2%
7,255,700.63	7,799,232.73	7,710,570.40
0.00	0.00	0.00
7,255,700.63	7,799,232.73	7,710,570.40

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

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400 C-land-N- N- Di-A-1-A	and the second of the second		 	
10C. Calculating the District's	S Buddeted Reserve Amount			
- Constitution - Marian		 		

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.

	re Amounts tricted 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			(as to 14)
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		1
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	8,589,000.00	8,589,000,00	8,589,000.00
3.	General Fund - Unassigned/Unappropriated Amount			5,555,555.55
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources		5,00	5.00
	(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)	8,589,000.00	8,589,000.00	8.589.000.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	2.37%	2.20%	2.23%
	District's Reserve Standard			
	(Section 10B, Line 7):	7,255,700.63	7,799,232.73	7,710,570.40
	Status:	Met	Met	Met

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

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

1a.	STANDARD MET	<ul> <li>Projected available reserves have met the standard for</li> </ul>	r the budget and two subsequent fiscal	years.
-----	--------------	--	--	--------

Explanation: (required if NOT met)	

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

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SUP	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?  No
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?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?  No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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### 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.

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

5A. Identification of	the District's Projected Contri	ibutions, Transfers,	and Cap	pitał Proj	ects that may	/ lmp	pact the (	General Fu	nd

escription / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01		))		
irst Prior Year (2010-11)	(32,998,190.00)			
udget Year (2011-12)	(36,864,758.00)	3,866,568.00	11.7%	Not Met
st Subsequent Year (2012-13)	(37,073,739.00)	208,981.00	0.6%	Met
nd Subsequent Year (2013-14)	(37,073,739.00)	0.00	0.0%	Met
4) We of only Occupy Freedy				
1b. Transfers In, General Fund *  (rst Prior Year (2010-11)	9,635,870.00			
udget Year (2011-12)	2,930,254.00	(6,705,616.00)	-69.6%	Not Met
st Subsequent Year (2012-13)	2,930,254.00	0.00	0.0%	Met
nd Subsequent Year (2013-14)	2,930,254.00	0.00	0.0%	Met
nd Subsequent rear (2015-14)	2,930,254.00 ]	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
irst Prior Year (2010-11)	10,747,227.00			
udget Year (2011-12)	0.00	(10,747,227.00)	-100.0%	Not Met
st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
a dabaaqaana raan (= a ta ta ta ta ta ta ta ta ta ta ta ta t	3,03	0,00 ;	01070	
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the o	general fund operational budget?		No	
-,- , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	lu-ma		
Include transfers used to cover operating deficits in either the				

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

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

Explanation: (required if NOT met) In the adopted budget for 2011-12, all contributions to Special Education are from General Fund Unrestricted. 2011-12 no longer includes ARRA funds.

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) The adopted budget for 2011-12 does not include the use of one time funds such as Workers Comp and Bonds Funds for Deferred Maintenance Match as used in 2010-11.

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Sacramento City Unified Sacramento County

1c.	NOT MET - The projected to amount(s) transferred, by ful transfers.	ansfers 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 nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	In the adopted budget for 2011-12, Adult Education and Deferred Maintenance Funds are no longer transfers out from General Fund.
1d.	NO - There are no capital pr	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

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## S6. Long-term Commitments

20. 20.19 10.111 00.111111111	,,,,,				
Identify all existing and new	multiyear co	mmitments1 and their annual require	ed payments for the budget yea	ar and two subsequent fiscal years.	
				rces used to pay long-term commitments	will be replaced.
<sup>1</sup> Include multiyear commitm	nents, multiye	ar debt agreements, and new progr	rams or contracts that result in	long-term obligations.	
S6A. Identification of the Distric	ct's Long-te	rm Commitments			
DATA ENTRY: Click the appropriate	button in iter	m 1 and enter data in all columns of	item 2 for applicable long-term	n commitments; there are no extractions in	n this section.
Does your district have long (If No, skip item 2 and Section		_ ' '	Yes		
If Yes to item 1, list all new a other than pensions (OPEB)	and existing r ); OPEB is di	nultiyear commitments and required sclosed in item S7A.	l annual debt service amounts.	Do not include long-term commmitments	for postemployment benefits
Type of Commitment Capital Leases	# of Years Remaining	Funding Sources (Reven		sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2011
Certificates of Participation	21	General Fund/Various Resources	Equipment		89,232
General Obligation Bonds	17/19/22	Developer Fees/LAIF	COPS		83,105,000
Supp Early Retirement Program	2 and 3	General Fund	Buildings		350,082,966
State School Building Loans	Zanus	General Fulid	PARS		12,168,655
Compensated Absences		Various Funds/Sources	Vacation Earne		8,097,284
Other Long-term Commitments (do r					
Special Tax Bonds	4	Debt Services for Blended Compor			2,400,000
G.O Bonds- Accreted Interest	22	Debt Services for Blended Compor	nents- Fund 5 Buildings		3,367,973
<del></del>					
		Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P&I)	(P & I)	(P&I)
Capital Leases		60,785	10,312	10,312	10,312
Certificates of Participation		4,390,995	4,386,795	4,490,895	4,491,175
General Obligation Bonds		27,728,828	24,435,003	24,729,113	25,592,726
Supp Early Retirement Program		3,708,721	3,708,721	3,708,721	1,042,493
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (cont	tinued):				
Special Tax Bonds		684,520	683,215	. 684,807	611,363
G.O Bonds- Accreted Interest		004,320	003,219	0	011,363
					-

36,573,849

Total Annual Payments:

Has total annual payment increased over prior year (2010-11)?

33,224,046

No

33,623,848

No

31,748,069

No

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66B. Comparison of the District's Annual Payments to Prior Year Annual Payment	. *************************************
DATA ENTRY: Enter an explanation if Yes.	
ONTA ENTRY. Chief an explanation is res.	
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 con	ımitment annual payments.
Explanation: (required if Yes)	

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## 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 worker required contribution; and indicate how the obligation is funded (level of ris			od; identify or estimate the
S7A.	dentification of the District's Estimated Unfunded Liability for Po-	stemployment Benefits Other	r than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	olicable items; there are no extrac	ctions in this section except the budget ye	ar data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	Yes		
	b. Do benefits continue past age 65?	Yes		
	<ul> <li>Describe any other characteristics of the district's OPEB program include their own benefits:</li> </ul>	ing eligibility criteria and amounts	s, if any, that retirees are required to conti	ibute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	?	Actuarial	· •·
	<ul> <li>b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund</li> </ul>	ince or	Self-Insurance Fund 0	Governmental Fund 0
4.	OPEB Liabilities  a. OPEB actuarial accrued fiability (AAL)  b. OPEB unfunded actuarial accrued fiability (UAAL)  c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	552,40 Actuari		
5.	OPEB Contributions	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
ij,	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	44,061,864.00	44,061,864.00	44,061,864.00
	<ul> <li>b. OPEB amount contributed (for this purpose, include premiums</li> </ul>			

- paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

_	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2011-12)	(2012-13)	(2013-14)
	44,061,864.00	44,061,864.00	44,061,864.00
	22,238,534.00	22,238,534.00	22,238,534.00
	22,238,534.00	22,235,534.00	22,238,534.00
	3,345	3,345	3,345

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57B. I	dentification of the District's Unfunded Liability for Self-Insurance	Programs		
ATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appl	licable items; there are no extraction	ons in this section.	
1.	Does your district operate any self-insurance programs such as workers' co employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	tails for each such as level of risk	retained, funding approach, basis for va	luation (district's estimate or
	The District has established a Self-insurance insured and contract with a third party adminit provided coverage up to \$250,000 and purch district purchased insurance for the workers' (	strator for benefits processing unti ased excess insurance from claim:	i 7/31/98 and beginning 7/1/01, the work	ter's compensation plan
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs		,153.00 ,153.00	
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2011-12) 7,523,992.00 7,523,992.00	1st Subsequent Year (2012-13) 7,523,992.00 7,523,992.00	2nd Subsequent Year (2013-14) 7,523,992.00 7,523,992.00

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## 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.

county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the

lumber of ull-time-ed Certificate		Prior Year (20 ent)	(2nd Interim) 10-11) 2,197.4	Budget Year (2011-12) 2,0	95.0	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
ull-time-ed Certificate	quivalent (FTE) positions ed (Non-management) Sala re salary and benefit negotia	ent) (20 ent)  ary and Benefit Negotiations settled for the budget	2,197.4 ons	(2011-12)	95.0	•	-
ull-time-ed Certificate	quivalent (FTE) positions ed (Non-management) Sala re salary and benefit negotia	ent) ary and Benefit Negotiati	2,197.4 ons	2,0	95.0		
	re salary and benefit negotia	tions settled for the budget				2,197.4	2,197.
		If Yes, and the correspondi			No		
		have been filed with the CO					
		If Yes, and the correspondi have not been filed with the					
		If No, identify the unsettled	negotiations including	any prior year unsettle	d negotiatio	ns and then complete questions 6 a	nd 7.
		Non-monetary items are ur	nder discussion with S	CTA for 2011-12.			,
4:_4!_	L. Calling						
	ons Settled er Government Code Sectio	n 3547.5(a), date of public	disclosure board meet	ting:			
3. Pe	er Government Code Section meet the costs of the agree	If Yes, date of Superintend	ent and CBO certificat	tion:		-	
4. P	eriod covered by the agreen	_	n Date:		End Dat	e:	
5. S	alary settlement:			Budget Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	the cost of salary settlemen rojections (MYPs)?	t included in the budget an	d multiyear				
		One Year Agr Total cost of salary settlem					
		% change in salary schedu or	le from prior year				
		<b>Multiyear Agr</b> Total cost of salar <b>y</b> settlem					
		% change in salary schedu (may enter text, such as "F					
	,	Identify the source of fundi	ng that will be used to	support multiyear salar	y commitme	nts:	

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

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1,376,170		
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases	(2011-12)	0	0
7.	Amount included for any ternative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	33,184,301	36,502,731	40,153,004
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%
	Color (projection of the grant of the projection of the grant of the g			
Certifi	cated (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	<u></u>	-		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
	, , ,			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes
Certif	cated (Non-management) - Other			
List of	her significant contract changes and the cost impact of each change (i.e., cl	lass size, hours of employment, leave	of absence, bonuses, etc.):	

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

8B. C	ost Analysis of District's Labor Agr	eements - Classified (Non-manag	ement) Employees		
ATA E	NTRY: Enter all applicable data items; th	ere are no extractions in this section.			
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
lumber TE pos	of classified (non-managment) sitions	1,298.7	1,250.0	1,250.0	1,250.0
		the corresponding public disclosure di een filed with the COE, complete ques			
		ify the unsettled negotiations including		ations and then complete questions 6 a	nd 7.
logotia	tions Settled				
2a.	Per Government Code Section 3547.5(a board meeting:	), date of public disclosure			
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief t If Yes, date		tion:		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement?  If Yes, date	e), was a budget revision adopted e 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 projections (MYPs)?	in the budget and multiyear			
	Total cost	One Year Agreement of salary settlement			
	•	in salary schedule from prior year or Multiyear Agreement of salary settlement			
	% change (may ente	in salary schedule from prior year r text, such as "Reopener")			
	Identify the	e source of funding that will be used to	support multiyear salary commi	tments:	
Neaoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	433,450		
-	A	usebadula learanna	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	

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classif	ied (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%
C):6	To J (Non management) Prior Voor Cottlements			
	ied (Non-management) Prior Year Settlements r new costs from prior year settlements included in the budget?	No		
Are any	If Yes, amount of new costs included in the budget and MYPs	140		
	If Yes, explain the nature of the new costs:			<u></u>
	,			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
۰	- LAN	(2011-12)	(2012-13)	(2013-14)
Classif	ied (Non-management) Step and Column Adjustments	(2011-12)	(2012-10)	(2010-14)
	and the first one of the transfer included in the budget and MVDr2	Yes	Yes	Yes
1.	Are step & column adjustments included in the budget and MYPs?	tes	165	- 193
2.	Cost of step & column adjustments	1.5%	1.5%	1,5%
3.	Percent change in step & column over prior year	1.5%	1.5%	1.070
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classif	ied (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
Ciassii	fed (Noti-management) Attribut (rayons and retrements)	(2011)		
	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
1.	Are savings from autition included in the budget and wites:	163	103	
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes

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

200	> A!					
58C. (	Cost Analysis of District's	Labor Agre	eements - Management/Super	visor/Confidential Employee	<u>s</u>	
ATA I	ENTRY: Enter all applicable da	ta items; the	ere are no extractions in this section	n.		
			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		and	192.7	185.0	185.0	185.0
Manan	ement/Supervisor/Confident	ial				
_	and Benefit Negotiations					
1.	Are salary and benefit negotia	ations settle	d for the budget year?	No		
		If Yes, com	plete question 2.			
		If his ideas	£. No	e		and d
If No, identify the unsettled negotiations includi			ry the unsettled negotiations includ	ling any prior year unsettled nego	otiations and then complete questions 3 a	Ind 4.
		Negotiation	s for 2011-12 are taking place with	UPE and other unrepresented e	mployees.	
		lf n/a, skip t	he remainder of Section S8C.			
	ations Settled					
2.	Salary settlement:		_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Is the cost of salary settlemen	nt included in	the budget and multiyear			
	projections (MYPs)?			Yes	Yes	Yes
		Total cost o	f salary settlement			
			n salary schedule from prior year text, such as "Reopener")			
Negotia	ations Not Settled					
3.	Cost of a one percent increase in salary and statutory benefits		126,200			
				Budget Year	1st Subsequent Year	2nd Subsequent Year
				(2011-12)	(2012-13)	(2013-14)
4.	Amount included for any tenta	ative salary :	schedule increases	0	0	0
Management/Supervisor/Confidential				Budget Year	1st Subsequent Year	2nd Subsequent Year
Health	and Welfare (H&W) Benefits		Г	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit cha	anges includ	ed in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	J	ů –	Stipend included in Salary	Stipend included in Salary	Stipend included in Salary
3.	Percent of H&W cost paid by			0.0%	0.0%	0.0%
4.	Percent projected change in I	H&W cost o	ver prior year	0.0%	0.0%	0.0%
Manag	jement/Supervisor/Confident	ial		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step a	nd Column Adjustments		Г	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjusteme	ents included	in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		0	Ö	0	
3.	Percent change in step & col	umın over pri	for year			
Ma		ia:		Budest Vee	Ant Outron wont Vision	and But
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)				Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Julei	Denomia (mineage, pomoses,	,	Г	(2011-12)	(2012-13)	(2010-14)
1.	Are costs of other benefits in	cluded in the	budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits			24,000	24,000	24,000
3.	Percent change in cost of oth	er benelits (	over pnor year			

ADDITIONAL FISCAL INDICATORS

The fol may al	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes art the reviewing agency to the need for additional review.	" answer to any single indicator does not necessarily suggest a cause for concern, but				
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, whic	h is automatically completed based on data in Criterion 2.				
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No				
A2.	Is the system of personnel position control independent from the payroll system?	No				
<b>A</b> 3.	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)	No				
<b>A</b> 4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes				
<b>A</b> 5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No				
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes				
<b>A</b> 7.	Is the district's financial system independent of the county office system?	Yes				
<b>A</b> 8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No				
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No				
When	providing comments for additional fiscal indicators, please include the item number applicable	le to each comment.				
	Comments: (optional)					
End of School District Budget Criteria and Standards Review						