

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-29

Board Meeting Date: June 16, 2010
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ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Adopt
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TITLE AND SUBJECT Adopt Fresno Unified's 2010/2011 Proposed Budget
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DESCRIPTION/DISCUSSION Included in the Board binders is the 2010/11 Proposed Budget for Fresno Unified School District. The budget reflects a positive certification based on multi-year projections. As required by Education Code section 42127, a public hearing on the budget was conducted on June 2, 2010. The Board is requested to adopt the 2010/11 budget at the June 16, 2010, Board meeting.

The 2010/11 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and District Goals, the Proposed Budget prioritizes student learning by minimizing impacts on teachers and students during this difficult state budget cycle.

A copy of the 2010/11 Proposed Budget will be available for public review in the Board of Education Office. Additional copies will be provided for the public at the June 16, 2010, Board meeting.

District Goals: The district's budget addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

FINANCIAL SUMMARY Provided in the backup material.

PREPARED BY Jacquie Canfield, Administrator, Fiscal Services <i>(Signature Required)</i>	DIVISION Administrative Services PHONE. 457-3907
DIVISION APPROVAL Ruth F Qunito, Deputy Superintendent/CEO <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL:

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA ITEM: B-13
Additional Material

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

Board Meeting Date: June 2, 2010

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Discuss
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TITLE AND SUBJECT: Hold Public Hearing and Discuss the Fresno Unified School District's 2010/11 Proposed Budget
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DESCRIPTION/DISCUSSION As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the Fresno Unified School District's proposed 2010/11 Budget. The Board is scheduled to take action to adopt the 2010/11 Budget for Fresno Unified School District at their June 16, 2010, Board meeting.

FINANCIAL SUMMARY A positive certification reflects that the District will have a positive General Fund balance and will have a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2010/11 Proposed Budget and factors affecting the multi-year projections for 2011/12 and 2012/13 is presented starting on page 2. The multi-year projection assumes the District will maintain a minimum reserve level of no less than 2.2% for all years.
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	<u>Projected</u> <u>2009/10</u>	<u>Proposed</u> <u>2010/11</u>	<u>Projected</u> <u>2011/12</u>	<u>Projected</u> <u>2012/13</u>
Ongoing Funds				
Revenues	\$407.78	\$401.72	\$405.92	\$412.06
Expenses, Sources/Uses	\$427.54	\$420.31	\$405.33	\$412.04
Ongoing Net Change in Fund Balance	(\$19.76)	(\$18.59)	\$0.58	\$0.02
One-Time Funds				
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
-One-Time Expenses	\$3.20	\$2.47	\$0.00	\$0.00
One Time Net Change in Fund Balance	(\$3.20)	(\$2.47)	\$0.00	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	\$62.13	\$39.16	\$18.11	\$18.69
Ending Balance	\$39.16	\$18.11	\$18.69	\$18.71
Cash, Inventory, Prepaid Assets	\$3.81	\$3.51	\$3.51	\$3.51
Reserve for One-Time Expenses and Carryover	\$2.47	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$32.85	\$14.60	\$15.18	\$15.20
Required Ongoing Reductions	-	-	(\$20.00)	(\$10.00)
ARRA Title I Utilization	(\$4.57)	(\$16.37)	(\$12.29)	
Change in Reserve	(\$22.99)	(\$21.02)	\$0.58	\$0.02
Reserve level	4.86%	2.20%	2.41%	2.43%

PREPARED BY: Jacquie Canfield, Administrator, Fiscal Services
(Signature Required)

DIVISION: Administrative Services
PHONE: 457-3907

DIVISION APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO
(Signature Required by Associate Superintendent)

SUPERINTENDENT APPROVAL:

General Comments Regarding the Proposed Budget for 2009/10

The 2010/11 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and adopted Goals, the Proposed Budget for 2010/11 prioritizes student learning by minimizing impacts on teachers and students in the classroom.

The 2010/11 Proposed Budget was built based on the Governor's May Revise assumptions. Some of the major assumptions were:

- Negative statutory cost-of-living adjustment of 0.39%
- An ongoing reduction of 3.85% to the Revenue Limit (replaces one-time reduction from 2009/10)
- Continuation of the Tier III flexibility through 2012/13
- Continuation of K-3 CSR flexibility (The multi-year projections assume the same level of CSR flexibility through 2012/13)

Typically, the Fresno County Office of Education provides written recommendations confirming assumptions school districts should use in preparing each required budget report. However, we did not receive such guidance at the time this report was submitted.

Projections for 2009/10

In connection with the 2010/11 Proposed Budget, a thorough analysis was completed in order to project the 2009/10 ending balance. At the time of the Second Interim, March, 2010, the net Unrestricted General Fund ending balance was projected at \$31.66 million. The revised projected net Unrestricted General Fund ending balance is \$32.85 million. The changes are primarily due to the following:

- Higher utilization of categorical funds
- Decrease in Transportation contribution due to the new buses arriving in 2010/11
- A net decrease in transfers out to the Adult Education and Deferred Maintenance

Proposed Budget for 2010/11

Revenue Limit - The State Revenue Limit cost-of-living adjustment ("COLA") is a negative 0.39%, in addition the Governor's May Revised Budget still includes a funding deficit of 18.4%, and changes a portion of the revenue limit reductions from one-time to on-going. Since the 2009/10 Second Interim the District was able to maximize the P-2 attendance which equates to an increase to \$1.32 million.

Tier III Revenues – Last year the State's budget identified several categorical programs as "Tier III" meaning the programs' requirements were lifted, and the funding is flexible through 2012/13. At this time, the proposed budget programs approximately \$20 million from the Tier III programs toward unrestricted general fund activities to assist in with District priorities and offsetting the reduction in State funds.

- Adult Education
- Arts & Music Block Grant
- CAHSEE Intensive Instruction
- California Peer Assistance & Review
- Certificated Staff Mentoring Program
- Community-Based Tutoring Grant
- Deferred Maintenance
- Instructional Materials Realignment
- Mathematics & Reading Professional Dev
- Physical Education Teacher Incentive Grants
- Professional Development Block Grant
- Pupil Retention Block Grant
- School & Library Improvement
- School Counseling Supplemental
- School Safety & Violence Prevention
- Staff Development. Principals'
- Targeted Instruction Improvement Block Grant
- Teacher Credentialing Block Grant

CSR K-3 Funds – The CSR K-3 projected revenue has been decreased due to the change in class size to 24. This equates to a projected decrease of approximately \$7 million, (which is offset by \$11 million of decreased expenditures for a net savings of \$4 million).

Local Revenues – The Local Revenue in 2010/11 is lower than 2009/10 due mainly to projected interest rates and deferred State apportionments equating to a loss of \$300,000

Economic Stimulus Funds – The District will receive a total of \$88 million in one-time economic stimulus funds. The 2009/10 budget is projected to use approximately \$35 million of these funds. As previously planned, the 2010/11 proposed budget includes the utilization of approximately \$22 million of these funds in the following areas:

- Special Education program- Supporting professional leveling, Adult Education Transition program, Early academic and social-emotional preventions and interventions
- Title I –Supporting the Summer School program, health and library personnel
- Homeless and Delinquent program

One-Time Funds - In 2010/11, \$2.5 million in one-time funds is programmed for the completion of the Atlas project, and the athletic facilities pressure projects, both funded with one-time Coregis funds.

Targeted Improvement Actions – In preparation for the 2010/11 Proposed Budget, each Targeted Improvement Action (“TIA”) was systematically evaluated by a cross-section of district staff including the Student Achievement Work Team and the Principal’s Budget Committee, as well as School Leadership and Support Services district staff. The list below includes the TIAs included in the 2010/11 Proposed Budget, totaling \$27 million.

The Elementary School Improvement Actions include:

- Instructional coaches
- Noontime assistant support
- Support for magnet programs
- Administrative support

For Elementary schools, the total cost for all funding sources is approximately \$10 million.

The Middle School Improvement Actions include:

- AVID teachers
- Transition teachers
- Guidance learning coordinators
- Categorical learning coordinators
- Instructional coaches
- Support for magnet programs
- Campus culture personnel
- Counselors

For Middle schools, the total cost for all funding sources is approximately \$7 million.

The High School Improvement Actions include:

- Teachers for 9th grade CSR English and Math
- CAHSEE teachers
- AVID teachers
- PACE teachers
- Counselors
- Instructional coaches
- Activity and athletic directors
- Administrative support
- Support for magnet programs
- On-campus suspension program
- Police officers

For High schools, the total cost for all funding sources is approximately \$10 million.

Budget Adjustments – The 2010/11 budget includes approximately \$35 million in budget reductions approved by the Board in March and April of 2010 including:

- Two Professional Development days for teachers
- Temporary Work Reduction for all non-teaching positions equating to 1.081% salary reduction
- Increase cuts in Central Administration from 12% to 14%
- Increase Class Size Reduction K-3 to 24
- Increase Class Size Reduction 9th grade to 26
- Reduce elementary coaches by 50%
- Eliminate 9th grade CAHSEE math classes
- Lower Workers Compensation contribution
- Intensive Intervention ELA at Middle schools
- Lower School Library Block Grant allocation to schools by 50%
- Reduce District contribution to Deferred Maintenance
- Utilize ARRA Title I for Summer School
- Utilize Economic Impact Aid-State Compulsory Education/Title I funds for 75% of Counselors
- Utilize Title II for the Peer Assistance and Review program

Career Technical – The 2010/11 includes an increase of \$800,000 from the 2009/10 budget to continue the work on Career Technical program. This increase is offset by lowering the transfer to Adult Education program.

Secondary Community Day - The 2010/11 Proposed Budget continues to include funds totaling \$1.8 million to support a community day program for grades 7-12. Also included is the additional \$600,000 in revenue limit funds expected, which will offset some of this cost. The balance will be supported by the Unrestricted General Fund. This program will fill a need to offer services to our most at-risk students.

Instructional and Teacher Supplies – In 2007/08 the District increased the instructional supply allocations at all school levels and provided additional funds for the libraries totaling approximately \$1 million. The 2010/11 budget continues this increased allocation.

District Health Contribution Level – In accordance with the current employee bargaining agreements, the District’s contribution level will be at \$13,649 per employee participant.

Other Benefit Changes – As previously reported, the benefit rate for Workers’ Compensation is decreased from 2007/08 levels to fund the Workers’ Compensation reserve at a 67% level, and Liability rates will remain at the same level as 2007/08.

Unrestricted Multi-Year Projections – The School Services dashboard was utilized for future years’ assumptions regarding the revenue limit. This includes a State COLA of 2.10% for 2011/12 and 2.4% for 2012/13 Regarding enrollment, the District experienced declining enrollment for the past several years. However, this trend seems to have leveled out. The District’s Revenue Limit is funded based on the April P-2 attendance report, less an adjustment for charter students. The net result is referred to as the Revenue Limit ADA. The multi-year projections assume a conservative approach toward the District’s actual enrollment and assumes the ADA will be funded off the prior year in all years moving forward. For 2011/12, ADA is projected to be 563 less than 2010/11, and, for 2012/13, ADA is projected to be 400 less than 2011/12.

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the current projected 2009/10 reserve levels and the plans to change to the reserve level for the 2010/11 fiscal year

Reserve Type (in millions)	Estimated 2009/10	Planned Change	Proposed 2010/11	Recommended Level 2010/11
Unrestricted General Fund	\$ 32.85	\$ 18.25	\$ 14.60	\$ 14.60
Workers’ Compensation	\$ 25.70	\$ (4.00)	\$ 21.70	\$ 32.40
General Liability Reserve	\$ 2.68	\$ (0.40)	\$ 2.28	\$ 1.07
Health Fund IBNP	\$ 14.57	\$ 1.11	\$ 15.68	\$ 15.68
Retiree Lifetime Health Liability	\$ 14.60	\$ 2.00	\$ 16.60	\$ 758.0
Health Fund Unencumbered Reserves *	\$ 31.90	\$ (23.41)	\$ 8.49	\$ 8.49

*Estimated by JHMB consultants

A full copy of the District’s 2010/11 proposed budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresno.k12.ca.us/adminsys/fiscal>

A summary of all budgets is shown on the following page.

Attachment. SACS report

**Fresno Unified School District
2010-11 Proposed Budget Summary**

FUND_NAME	Estimated Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance
General Fund Unrestricted	\$ 39,163,115	\$ 401,723,408	\$ 365,076,053	\$ (57,698,557)	\$ 18,111,913
General Fund Restricted	\$ 13,620,117	\$ 224,652,078	\$ 287,005,951	\$ 49,618,444	\$ 884,688
Total General Fund	\$ 52,783,232	\$ 626,375,486	\$ 652,082,004	\$ (8,080,113)	\$ 18,996,601
Adult Education Fund	\$ 150,000	\$ 2,127,863	\$ 9,734,976	\$ 7,607,113	\$ 150,000
Child Development Fund	\$ 17,463	\$ 8,646,826	\$ 8,646,826	\$	\$ 17,463
Deferred Maintenance Fund	\$ 3,991,719	\$ 10,000	\$ 8,358,128	\$ 4,356,409	\$ 0
Developer Fee Fund	\$ 11,222,944	\$ 1,512,029	\$ 12,707,973	\$ (27,000)	\$ (0)
Adult Ed Blg Fund	\$ 2,234,941	\$ 52,170	\$	\$ (500,000)	\$ 1,787,111
Measure K Series F Fund	\$ 21,791,560	\$ 293,727	\$	\$ (22,085,287)	\$
Measure K Series G Fund	\$	\$ 300,000	\$	\$ (300,000)	\$
Total Building Funds	\$ 24,026,501	\$ 645,897	\$	\$ (22,885,287)	\$ 1,787,111
County School Facility Fund	\$ 10,790,003	\$ 150,000	\$ 64,470,873	\$ 64,480,873	\$ 10,950,003
Special Reserve for Capital Outlay	\$ 20,594,108	\$ 100,000	\$ 2,060,297	\$ (5,451,995)	\$ 13,181,816
Total Bond Int and Redemption	\$ 13,364,650	\$ 26,156,850	\$ 26,385,295	\$	\$ 13,136,205
Debt Service Fund	\$ 8,477,959	\$	\$ 11,570,755	\$ 11,570,755	\$ 8,477,959
1977/78 Tax Override Fund	\$ 2,372,402	\$ 9,198,353	\$	\$ (11,570,755)	\$ 0
Cafeteria Fund	\$ 17,143,404	\$ 34,193,198	\$ 35,988,293	\$	\$ 15,348,309
Health Fund	\$ 49,015,578	\$ 110,252,243	\$ 131,532,282	\$	\$ 27,735,539
Liability Fund	\$ 2,679,631	\$ 3,330,950	\$ 3,734,927	\$	\$ 2,275,654
Workers' Compensation Fund	\$ (6,692,125)	\$ 2,858,326	\$ 6,900,811	\$	\$ (10,734,610)
Defined Benefits Fund	\$ 8,238,018	\$ 1,040,000	\$ 600,000	\$	\$ 8,678,018
Total Internal Service Funds	\$ 53,241,102	\$ 117,481,519	\$ 142,768,020	\$	\$ 27,954,601
TOTALS	\$ 218,175,487	\$ 826,598,021	\$ 974,773,440	\$ 40,000,000	\$ 110,000,068

Charter Schools

	Estimated Beginning Balance	Estimated Revenues	Estimated Expenses	Other Funding Sources	Estimated Ending Fund Balance	Estimated ADA
A Civil Entrepreneur Leadership	\$ 92,416	\$ 909,890	\$ 954,233	\$	\$ 48,073	110
Carter G. Woodson Public Charter	\$ 628,350	\$ 2,603,854	\$ 2,594,988	\$	\$ 637,216	344
Morris E. Dailey*	\$	\$ 2,202,192	\$ 1,985,099	\$ 250,000	\$ 467,093	342
New Millennium Institute	\$	\$ 2,080,145	\$ 2,000,145	\$	\$ 80,000	275
School of Unlimited Learning	\$ 79,370	\$ 2,171,676	\$ 2,171,676	\$	\$ 79,370	240
Sierra	\$ 1,404,494	\$ 4,913,973	\$ 4,807,678	\$	\$ 1,510,789	700
University High	\$ 1,258,893	\$ 2,980,859	\$ 3,007,862	\$	\$ 1,231,890	435
Valley Arts And Sciences	\$ 317,791	\$ 2,178,034	\$ 2,098,343	\$	\$ 397,482	277
Valley Preparatory Academy	\$ (40,558)	\$ 1,904,822	\$ 1,685,930	\$	\$ 178,334	234
Total	\$ 3,740,756	\$ 21,945,445	\$ 21,305,954	\$	\$ 4,630,247	2,957

*New Charter in 2010-11

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	326,313,607.00	12,970,288.00	339,283,895.00	326,741,327.00	12,834,891.00	339,576,218.00	0.1%
2) Federal Revenue		8100-8299	0.00	100,902,204.00	100,902,204.00	0.00	112,561,208.00	112,561,208.00	11.6%
3) Other State Revenue		8300-8599	74,577,751.00	87,070,770.00	161,648,521.00	69,599,393.00	85,866,562.00	155,465,955.00	-3.8%
4) Other Local Revenue		8600-8799	6,859,958.00	10,006,042.00	16,866,000.00	5,382,688.00	13,389,417.00	18,772,105.00	11.3%
5) TOTAL, REVENUES			407,751,316.00	210,949,304.00	618,700,620.00	401,723,408.00	224,652,078.00	626,375,486.00	1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	217,633,958.00	109,294,504.00	326,928,462.00	203,344,617.00	107,524,182.00	310,868,799.00	-4.9%
2) Classified Salaries		2000-2999	48,754,770.00	45,818,979.00	94,573,749.00	46,370,073.00	45,035,670.00	91,405,743.00	-3.3%
3) Employee Benefits		3000-3999	91,320,322.00	53,501,852.00	144,822,174.00	84,903,988.00	54,634,279.00	139,538,267.00	-3.6%
4) Books and Supplies		4000-4999	6,343,337.00	25,837,066.00	32,180,403.00	9,033,855.00	35,507,374.00	44,541,229.00	38.4%
5) Services and Other Operating Expenditures		5000-5999	29,951,840.00	35,722,822.00	65,674,662.00	31,262,236.00	26,795,562.00	58,057,798.00	-11.6%
6) Capital Outlay		6000-6999	2,173,046.00	762,878.00	2,935,924.00	1,509,711.00	5,420,277.00	6,929,988.00	136.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,174,236.00	1,400,000.00	2,574,236.00	1,167,882.00	1,400,000.00	2,567,882.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,086,286.00)	9,490,302.00	(1,595,984.00)	(12,516,309.00)	10,688,607.00	(1,827,702.00)	14.5%
9) TOTAL, EXPENDITURES			386,265,223.00	281,828,403.00	668,093,626.00	365,076,053.00	287,005,951.00	652,082,004.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,486,093.00	(70,879,099.00)	(49,393,006.00)	36,647,355.00	(62,353,873.00)	(25,706,518.00)	-48.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	27,000.00	3,356,409.00	3,383,409.00	27,000.00	3,356,409.00	3,383,409.00	0.0%
b) Transfers Out		7600-7629	3,489,340.00	3,356,409.00	6,845,749.00	8,107,113.00	3,356,409.00	11,463,522.00	67.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,988,236.00)	40,988,236.00	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,450,576.00)	40,988,236.00	(3,462,340.00)	(57,698,557.00)	49,618,444.00	(8,080,113.00)	133.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,964,483.00)	(29,890,863.00)	(52,855,346.00)	(21,051,202.00)	(12,735,429.00)	(33,786,631.00)	-36.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,127,598.44	43,510,979.55	105,638,577.99	39,163,115.44	13,620,116.55	52,783,231.99	-50.0%
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)			62,127,598.44	43,510,979.55	105,638,577.99	39,163,115.44	13,620,116.55	52,783,231.99	-50.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,127,598.44	43,510,979.55	105,638,577.99	39,163,115.44	13,620,116.55	52,783,231.99	-50.0%
2) Ending Balance, June 30 (E + F1e)			39,163,115.44	13,620,116.55	52,783,231.99	18,111,913.44	884,687.55	18,996,600.99	-64.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	96,096.00	0.00	96,096.00	96,096.00	0.00	96,096.00	0.0%
Stores		9712	3,522,347.00	0.00	3,522,347.00	3,222,347.00	0.00	3,222,347.00	-8.5%
Prepaid Expenditures		9713	195,343.00	0.00	195,343.00	195,343.00	0.00	195,343.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	32,872,661.44	0.00	32,872,661.44	14,598,127.44	0.00	14,598,127.44	-55.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	2,476,668.00	0.00	2,476,668.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount			0.00	13,620,116.55	13,620,116.55				
d) Unappropriated Amount						0.00	884,687.55	884,687.55	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	294,146,752.00	0.00	294,146,752.00	292,916,200.00	0.00	292,916,200.00	-0.4%
Charter Schools General Purpose Entitlement - State Aid		8015	1,042,215.00	0.00	1,042,215.00	958,957.00	0.00	958,957.00	-8.0%
State Aid - Prior Years		8019	(2,240,382.00)	0.00	(2,240,382.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	787,899.00	0.00	787,899.00	787,899.00	0.00	787,899.00	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	242,401.00	0.00	242,401.00	242,401.00	0.00	242,401.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,485,675.00	0.00	51,485,675.00	51,485,675.00	0.00	51,485,675.00	0.0%
Unsecured Roll Taxes		8042	2,881,658.00	0.00	2,881,658.00	2,881,658.00	0.00	2,881,658.00	0.0%
Prior Years' Taxes		8043	55,800.00	0.00	55,800.00	55,800.00	0.00	55,800.00	0.0%
Supplemental Taxes		8044	2,602,435.00	0.00	2,602,435.00	2,602,435.00	0.00	2,602,435.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(12,127,553.00)	0.00	(12,127,553.00)	(12,127,553.00)	0.00	(12,127,553.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	242,809.00	0.00	242,809.00	242,809.00	0.00	242,809.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			339,119,709.00	0.00	339,119,709.00	340,046,281.00	0.00	340,046,281.00	0.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(12,970,288.00)		(12,970,288.00)	(12,834,891.00)		(12,834,891.00)	-1.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		245,552.00	245,552.00		416,332.00	416,332.00	69.5%
Special Education ADA Transfer	6500	8091		12,724,736.00	12,724,736.00		12,418,559.00	12,418,559.00	-2.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,130,180.00	0.00	2,130,180.00	2,011,122.00	0.00	2,011,122.00	-5.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,965,994.00)	0.00	(1,965,994.00)	(2,481,185.00)	0.00	(2,481,185.00)	26.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			326,313,607.00	12,970,288.00	339,283,895.00	326,741,327.00	12,834,891.00	339,576,218.00	0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	23,953,679.00	23,953,679.00	0.00	19,229,591.00	19,229,591.00	-19.7%
Special Education Discretionary Grants		8182	0.00	1,899,449.00	1,899,449.00	0.00	1,475,128.00	1,475,128.00	-22.3%
Child Nutrition Programs		8220	0.00	352,095.00	352,095.00	0.00	352,095.00	352,095.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		67,175,111.00	67,175,111.00		83,764,327.00	83,764,327.00	24.7%
Vocational and Applied Technology Education	3500-3699	8290		847,245.00	847,245.00		939,773.00	939,773.00	10.9%
Safe and Drug Free Schools	3700-3799	8290		599,161.00	599,161.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	6,075,464.00	6,075,464.00	0.00	6,800,294.00	6,800,294.00	11.9%
TOTAL, FEDERAL REVENUE			0.00	100,902,204.00	100,902,204.00	0.00	112,561,208.00	112,561,208.00	11.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		219,110.00	219,110.00		219,110.00	219,110.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		38,119,194.00	38,119,194.00		38,151,956.00	38,151,956.00	0.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		2,975,859.00	2,975,859.00		2,964,551.00	2,964,551.00	-0.4%
Economic Impact Aid	7090-7091	8311		20,270,120.00	20,270,120.00		20,270,120.00	20,270,120.00	0.0%
Spec. Ed. Transportation	7240	8311		1,074,178.00	1,074,178.00		1,070,096.00	1,070,096.00	-0.4%
All Other State Apportionments - Current Year	All Other	8311	582,603.00	1,105,770.00	1,688,373.00	563,811.00	1,105,771.00	1,669,582.00	-1.1%
All Other State Apportionments - Prior Years	All Other	8319	(235,589.00)	0.00	(235,589.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	23,527,728.00	0.00	23,527,728.00	16,318,956.00	0.00	16,318,956.00	-30.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,295,720.00	871,240.00	9,166,960.00	8,339,980.00	1,099,361.00	9,439,341.00	3.0%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		223,278.00	223,278.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		15,390,847.00	15,390,847.00		14,887,300.00	14,887,300.00	-3.3%
All Other State Revenue	All Other	8590	42,407,289.00	6,821,174.00	49,228,463.00	44,376,646.00	6,098,297.00	50,474,943.00	2.5%
TOTAL, OTHER STATE REVENUE			74,577,751.00	87,070,770.00	161,648,521.00	69,599,393.00	85,866,562.00	155,465,955.00	-3.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
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									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	52,598.00	0.00	52,598.00	20,000.00	0.00	20,000.00	-62.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	531,465.00	0.00	531,465.00	400,000.00	0.00	400,000.00	-24.7%
Interest		8660	1,600,000.00	0.00	1,600,000.00	1,300,000.00	0.00	1,300,000.00	-18.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		934,775.00	934,775.00		935,000.00	935,000.00	0.0%
Interagency Services	All Other	8677	0.00	2,052,700.00	2,052,700.00	0.00	2,440,308.00	2,440,308.00	18.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	889,637.00	0.00	889,637.00	933,109.00	0.00	933,109.00	4.9%
Other Local Revenue									

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus. Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,786,258.00	7,018,567.00	10,804,825.00	2,729,579.00	10,014,109.00	12,743,688.00	17.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,859,958.00	10,006,042.00	16,866,000.00	5,382,688.00	13,389,417.00	18,772,105.00	11.3%
TOTAL, REVENUES			407,751,316.00	210,949,304.00	618,700,620.00	401,723,408.00	224,652,078.00	626,375,486.00	1.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	190,405,972.00	74,937,617.00	265,343,589.00	179,597,575.00	69,192,764.00	248,790,339.00	-6.2%
Certificated Pupil Support Salaries		1200	5,537,783.00	10,690,414.00	16,228,197.00	3,614,768.00	14,097,229.00	17,711,997.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	20,581,766.00	21,272,267.00	41,854,033.00	19,780,903.00	19,904,406.00	39,685,309.00	-5.2%
Other Certificated Salaries		1900	1,108,437.00	2,394,206.00	3,502,643.00	351,371.00	4,329,783.00	4,681,154.00	33.6%
TOTAL, CERTIFICATED SALARIES			217,633,958.00	109,294,504.00	326,928,462.00	203,344,617.00	107,524,182.00	310,868,799.00	-4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,070,675.00	18,753,380.00	19,824,055.00	1,099,472.00	17,285,813.00	18,385,285.00	-7.3%
Classified Support Salaries		2200	23,451,261.00	19,026,235.00	42,477,496.00	21,755,834.00	19,940,770.00	41,696,604.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	4,618,090.00	1,843,201.00	6,461,291.00	4,722,329.00	2,066,487.00	6,788,816.00	5.1%
Clerical, Technical and Office Salaries		2400	18,159,999.00	5,525,067.00	23,685,066.00	17,438,371.00	4,898,358.00	22,336,729.00	-5.7%
Other Classified Salaries		2900	1,454,745.00	671,096.00	2,125,841.00	1,354,067.00	844,242.00	2,198,309.00	3.4%
TOTAL, CLASSIFIED SALARIES			48,754,770.00	45,818,979.00	94,573,749.00	46,370,073.00	45,035,670.00	91,405,743.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,628,025.00	8,374,451.00	26,002,476.00	16,572,298.00	8,687,000.00	25,259,298.00	-2.9%
PERS		3201-3202	4,433,884.00	3,648,266.00	8,082,150.00	4,221,201.00	3,553,434.00	7,774,635.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	6,543,137.00	4,683,496.00	11,226,633.00	5,976,804.00	4,671,477.00	10,648,281.00	-5.2%
Health and Welfare Benefits		3401-3402	43,781,838.00	26,112,650.00	69,894,488.00	37,756,160.00	25,166,421.00	62,922,581.00	-10.0%
Unemployment Insurance		3501-3502	842,283.00	459,406.00	1,301,689.00	1,227,871.00	599,207.00	1,827,078.00	40.4%
Workers' Compensation		3601-3602	2,116,977.00	1,256,751.00	3,373,728.00	1,940,032.00	1,185,165.00	3,125,197.00	-7.4%
OPEB, Allocated		3701-3702	14,757,812.00	7,863,846.00	22,621,658.00	16,091,869.00	9,660,150.00	25,752,019.00	13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,069,659.00	942,785.00	2,012,444.00	965,903.00	907,053.00	1,872,956.00	-6.9%
Other Employee Benefits		3901-3902	146,707.00	160,201.00	306,908.00	151,850.00	204,372.00	356,222.00	16.1%
TOTAL, EMPLOYEE BENEFITS			91,320,322.00	53,501,852.00	144,822,174.00	84,903,988.00	54,634,279.00	139,538,267.00	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	105.00	2,037,753.00	2,037,858.00	601,227.00	55,146.00	656,373.00	-67.8%
Books and Other Reference Materials		4200	102,714.00	1,531,212.00	1,633,926.00	4,957.00	683,064.00	688,021.00	-57.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,785,875.00	19,158,430.00	24,944,305.00	7,485,400.00	30,487,533.00	37,972,933.00	52.2%
Noncapitalized Equipment		4400	431,643.00	2,770,564.00	3,202,207.00	916,445.00	3,943,858.00	4,860,303.00	51.8%
Food		4700	23,000.00	339,107.00	362,107.00	25,826.00	337,773.00	363,599.00	0.4%
TOTAL, BOOKS AND SUPPLIES			6,343,337.00	25,837,066.00	32,180,403.00	9,033,855.00	35,507,374.00	44,541,229.00	38.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	226,900.00	13,128,384.00	13,355,284.00	1,372,794.00	16,243,731.00	17,616,525.00	31.9%
Travel and Conferences		5200	309,541.00	784,422.00	1,093,963.00	332,819.00	1,489,674.00	1,822,493.00	66.6%
Dues and Memberships		5300	91,553.00	11,410.00	102,963.00	111,704.00	37,227.00	148,931.00	44.6%
Insurance		5400 - 5450	2,123,896.00	1,244,630.00	3,368,526.00	1,846,714.00	1,119,478.00	2,966,192.00	-11.9%
Operations and Housekeeping Services		5500	15,952,650.00	79,246.00	16,031,896.00	15,927,693.00	79,061.00	16,006,754.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,475,380.00	5,434,842.00	8,910,222.00	3,627,921.00	2,234,809.00	5,862,730.00	-34.2%
Transfers of Direct Costs		5710	638,602.00	(638,602.00)	0.00	505,788.00	(505,788.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(153,198.00)	(3,129,405.00)	(3,282,603.00)	(99,241.00)	(2,949,620.00)	(3,048,861.00)	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	6,837,573.00	18,758,293.00	25,595,866.00	6,882,319.00	8,894,684.00	15,777,003.00	-38.4%
Communications		5900	448,943.00	49,602.00	498,545.00	753,725.00	152,306.00	906,031.00	81.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,951,840.00	35,722,822.00	65,674,662.00	31,262,236.00	26,795,562.00	58,057,798.00	-11.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	15,238.00	0.00	15,238.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,019,327.00	250,275.00	2,269,602.00	1,157,652.00	61,471.00	1,219,123.00	-46.3%
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	138,481.00	432,014.00	570,495.00	352,059.00	172,546.00	524,605.00	-8.0%
Equipment Replacement		6500	0.00	80,589.00	80,589.00	0.00	5,186,260.00	5,186,260.00	6335.4%
TOTAL, CAPITAL OUTLAY			2,173,046.00	762,878.00	2,935,924.00	1,509,711.00	5,420,277.00	6,929,988.00	136.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	6,354.00	0.00	6,354.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	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		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	664,824.00	0.00	664,824.00	664,824.00	0.00	664,824.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	503,058.00	0.00	503,058.00	503,058.00	0.00	503,058.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,174,236.00	1,400,000.00	2,574,236.00	1,167,882.00	1,400,000.00	2,567,882.00	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,490,302.00)	9,490,302.00	0.00	(10,688,607.00)	10,688,607.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,595,984.00)	0.00	(1,595,984.00)	(1,827,702.00)	0.00	(1,827,702.00)	14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,086,286.00)	9,490,302.00	(1,595,984.00)	(12,516,309.00)	10,688,607.00	(1,827,702.00)	14.5%
TOTAL EXPENDITURES			386,265,223.00	281,828,403.00	668,093,626.00	365,076,053.00	287,005,951.00	652,082,004.00	-2.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	27,000.00	3,356,409.00	3,383,409.00	27,000.00	3,356,409.00	3,383,409.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,000.00	3,356,409.00	3,383,409.00	27,000.00	3,356,409.00	3,383,409.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,489,340.00	0.00	3,489,340.00	8,107,113.00	0.00	8,107,113.00	132.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,489,340.00	3,356,409.00	6,845,749.00	8,107,113.00	3,356,409.00	11,463,522.00	67.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(40,988,236.00)	40,988,236.00	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(40,988,236.00)	40,988,236.00	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			(44,450,576.00)	40,988,236.00	(3,462,340.00)	(57,698,557.00)	49,618,444.00	(8,080,113.00)	133.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,030,419.00	1,341,757.00	30.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	822,904.00	786,106.00	-4.5%
5) TOTAL, REVENUES			1,853,323.00	2,127,863.00	14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,530,392.00	3,855,552.00	151.9%
2) Classified Salaries		2000-2999	1,610,823.00	1,374,067.00	14.7%
3) Employee Benefits		3000-3999	1,151,299.00	1,766,729.00	53.5%
4) Books and Supplies		4000-4999	350,869.00	826,457.00	135.5%
5) Services and Other Operating Expenditures		5000-5999	745,833.00	1,879,631.00	152.0%
6) Capital Outlay		6000-6999	5,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	18,025.00	32,540.00	80.5%
9) TOTAL, EXPENDITURES			5,412,841.00	9,734,976.00	79.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)			(3,559,518.00)	(7,607,113.00)	113.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,559,518.00	7,607,113.00	113.7%
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			3,559,518.00	7,607,113.00	113.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	149,999.75	149,999.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			149,999.75	149,999.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,999.75	149,999.75	0.0%
2) Ending Balance, June 30 (E + F1e)			149,999.75	149,999.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			149,999.75		
d) Unappropriated Amount				149,999.75	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	488,648.00	799,986.00	63.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	541,771.00	541,771.00	0.0%
TOTAL, FEDERAL REVENUE			1,030,419.00	1,341,757.00	30.2%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	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%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,666.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	211,921.00	221,941.00	4.7%
Interagency Services		8677	219,065.00	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	362,252.00	345,100.00	-4.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			822,904.00	786,106.00	-4.5%
TOTAL, REVENUES			1,853,323.00	2,127,863.00	14.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	707,167.00	3,071,136.00	334.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	453,503.00	426,284.00	-6.0%
Other Certificated Salaries		1900	369,722.00	358,132.00	-3.1%
TOTAL, CERTIFICATED SALARIES			1,530,392.00	3,855,552.00	151.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,301.00	31,165.00	844.1%
Classified Support Salaries		2200	556,190.00	453,761.00	-18.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	992,120.00	889,141.00	-10.4%
Other Classified Salaries		2900	59,212.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,610,823.00	1,374,067.00	-14.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	110,810.00	314,733.00	184.0%
PERS		3201-3202	144,480.00	128,987.00	-10.7%
OASDI/Medicare/Alternative		3301-3302	135,995.00	154,702.00	13.8%
Health and Welfare Benefits		3401-3402	491,921.00	755,234.00	53.5%
Unemployment Insurance		3501-3502	9,296.00	24,092.00	159.2%
Workers' Compensation		3601-3602	22,003.00	40,790.00	85.4%
OPEB, Allocated		3701-3702	180,409.00	302,899.00	67.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	47,855.00	36,353.00	-24.0%
Other Employee Benefits		3901-3902	8,530.00	8,939.00	4.8%
TOTAL, EMPLOYEE BENEFITS			1,151,299.00	1,766,729.00	53.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	170,379.00	229,082.00	34.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	175,307.00	597,375.00	240.8%
Noncapitalized Equipment		4400	5,183.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			350,869.00	826,457.00	135.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,786.00	44,850.00	184.1%
Dues and Memberships		5300	4,250.00	5,000.00	17.6%
Insurance		5400-5450	52,865.00	38,708.00	-26.8%
Operations and Housekeeping Services		5500	292,283.00	311,000.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,537.00	150,000.00	20.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	89,743.00	178,250.00	98.6%
Professional/Consulting Services and Operating Expenditures		5800	162,583.00	1,151,823.00	608.5%
Communications		5900	3,786.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			745,833.00	1,879,631.00	152.0%
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	5,600.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,600.00	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%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs	Interfund	7350	18,025.00	32,540.00	80.5%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			18,025.00	32,540.00	80.5%
TOTAL, EXPENDITURES			5,412,841.00	9,734,976.00	79.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,559,518.00	7,607,113.00	113.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,559,518.00	7,607,113.00	113.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)			3,559,518.00	7,607 113.00	113.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,950.00	589,449.00	47.0%
3) Other State Revenue		8300-8599	8,421,705.00	8,057,377.00	-4.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			8,822,655.00	8,646,826.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,653,214.00	3,495,704.00	-4.3%
2) Classified Salaries		2000-2999	1,624,773.00	1,740,845.00	7.1%
3) Employee Benefits		3000-3999	1,674,540.00	1,692,218.00	1.1%
4) Books and Supplies		4000-4999	986,661.00	385,955.00	-60.9%
5) Services and Other Operating Expenditures		5000-5999	528,365.00	943,693.00	78.6%
6) Capital Outlay		6000-6999	0.00	7,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	47,334.00	44,952.00	-5.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	307,768.00	336,459.00	9.3%
9) TOTAL EXPENDITURES			8,822,655.00	8,646,826.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	17,462.96	17,462.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			17,462.96	17,462.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,462.96	17,462.96	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	17,462.96	17,462.96	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	219,343.00	206,842.00	-5.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	181,607.00	382,607.00	110.7%
TOTAL, FEDERAL REVENUE			400,950.00	589,449.00	47.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	12,501.00	New
Child Development Apportionments		8530	765,471.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	7,351,063.00	0.00	-100.0%
All Other State Revenue	All Other	8590	305,171.00	8,044,876.00	2536.2%
TOTAL, OTHER STATE REVENUE			8,421,705.00	8,057,377.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			8,822,655.00	8,646,826.00	-2.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,917,738.00	2,875,133.00	-1.5%
Certificated Pupil Support Salaries		1200	449,899.00	263,195.00	-41.5%
Certificated Supervisors' and Administrators' Salaries		1300	101,854.00	124,646.00	22.4%
Other Certificated Salaries		1900	183,723.00	232,730.00	26.7%
TOTAL, CERTIFICATED SALARIES			3,653,214.00	3,495,704.00	-4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,441,197.00	1,557,441.00	8.1%
Classified Support Salaries		2200	10,698.00	8,885.00	-16.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,878.00	174,519.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,624,773.00	1,740,845.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	264,410.00	307,781.00	16.4%
PERS		3201-3202	46,792.00	41,069.00	-12.2%
OASDI/Medicare/Alternative		3301-3302	140,768.00	147,535.00	4.8%
Health and Welfare Benefits		3401-3402	849,806.00	786,045.00	-7.5%
Unemployment Insurance		3501-3502	17,107.00	16,938.00	-1.0%
Workers' Compensation		3601-3602	42,701.00	44,047.00	3.2%
OPEB, Allocated		3701-3702	287,160.00	321,062.00	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,602.00	14,006.00	-10.2%
Other Employee Benefits		3901-3902	10,194.00	13,735.00	34.7%
TOTAL, EMPLOYEE BENEFITS			1,674,540.00	1,692,218.00	1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	979,917.00	385,855.00	-60.6%
Noncapitalized Equipment		4400	0.00	100.00	New
Food		4700	6,744.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			986,661.00	385,955.00	-60.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,128.00	12,400.00	141.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	42,138.00	41,688.00	-1.1%
Operations and Housekeeping Services		5500	3,993.00	30,000.00	651.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,855.00	40,100.00	15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	435,340.00	815,005.00	87.2%
Professional/Consulting Services and Operating Expenditures		5800	5,850.00	2,500.00	-57.3%
Communications		5900	1,061.00	2,000.00	88.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			528,365.00	943,693.00	78.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	1,000.00	New
Equipment Replacement		6500	0.00	6,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	7,000.00	New
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	47,334.00	44,952.00	-5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,334.00	44,952.00	-5.0%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs Interfund		7350	307,768.00	336,459.00	9.3%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			307,768.00	336,459.00	9.3%
TOTAL, EXPENDITURES			8,822,655.00	8,646,826.00	-2.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,658.00	10,000.00	-14.2%
5) TOTAL, REVENUES			11,658.00	10,000.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	234,593.00	896,177.00	282.0%
5) Services and Other Operating Expenditures		5000-5999	1,772,522.00	7,461,951.00	321.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,007,115.00	8,358,128.00	316.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,995,457.00)	(8,348,128.00)	318.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,036,231.00	4,356,409.00	7.9%
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			4,036,231.00	4,356,409.00	7.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,040,774.00	(3,991,719.00)	-295.6%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	1,950,945.19	3,991,719.19	104.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			1,950,945.19	3,991,719.19	104.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,945.19	3,991,719.19	104.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	3,991,719.19	0.19	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,658.00	10,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,658.00	10,000.00	-14.2%
TOTAL, REVENUES			11,658.00	10,000.00	-14.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	234,593.00	896,177.00	282.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,593.00	896,177.00	282.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,316,412.00	6,957,707.00	428.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	456,110.00	504,244.00	10.6%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,772,522.00	7,461,951.00	321.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service Interest		7438	0.00	0.00	0.0%
Other Debt Service Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,007,115.00	8,358,128.00	316.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	679,822.00	1,000,000.00	47.1%
(a) TOTAL, INTERFUND TRANSFERS IN			4,036,231.00	4,356,409.00	7.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a b+c d+e)			4,036,231.00	4,356,409.00	7.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	470,222.00	645,897.00	37.4%
5) TOTAL REVENUES			470,222.00	645,897.00	37.4%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			470,222.00	645,897.00	37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,063,502.00	62,885,287.00	198.6%
2) Other Sources/Uses					
a) Sources		8930-8979	41,398,000.00	40,000,000.00	-3.4%
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			20,334,498.00	(22,885,287.00)	-212.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,804,720.00	(22,239,390.00)	-206.9%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	3,221,780.94	24,026,500.94	645.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			3,221,780.94	24,026,500.94	645.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,221,780.94	24,026,500.94	645.8%
2) Ending Balance, June 30 (E + F1e)			24,026,500.94	1,787,110.94	-92.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			24,026,500.94		
d) Unappropriated Amount				1,787,110.94	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	470,222.00	645,897.00	37.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			470,222.00	645,897.00	37.4%
TOTAL, REVENUES			470,222.00	645,897.00	37.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	21,063,502.00	62,885,287.00	198.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,063,502.00	62,885,287.00	198.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	41,398,000.00	40,000,000.00	-3.4%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			41,398,000.00	40,000,000.00	-3.4%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a b + c d + e)			20,334,498.00	(22,885,287.00)	-212.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,432,928.00	1,512,029.00	5.5%
5) TOTAL, REVENUES			1,432,928.00	1,512,029.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	425.00	0.00	-100.0%
3) Employee Benefits		3000-3999	189.00	0.00	-100.0%
4) Books and Supplies		4000-4999	9,803.00	1,156.00	-88.2%
5) Services and Other Operating Expenditures		5000-5999	458,078.00	46,842.00	-89.8%
6) Capital Outlay		6000-6999	3,785,443.00	12,659,975.00	234.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,253,938.00	12,707,973.00	198.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,821,010.00)	(11,195,944.00)	296.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,000.00	27,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,000.00)	(27,000.00)	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,848,010.00)	(11,222,944.00)	294.1%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	14,070,953.70	11,222,943.70	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			14,070,953.70	11,222,943.70	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,070,953.70	11,222,943.70	-20.2%
2) Ending Balance, June 30 (E + F1e)			11,222,943.70	(0.30)	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			11,222,943.70		
d) Unappropriated Amount				(0.30)	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	128,366.00	112,029.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,304,562.00	1,400,000.00	7.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,432,928.00	1,512,029.00	5.5%
TOTAL, REVENUES			1,432,928.00	1,512,029.00	5.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	244.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	181.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			425.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	33.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	104.00	0.00	-100.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	3.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			189.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,803.00	1,156.00	-88.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,803.00	1,156.00	-88.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,873.00	0.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	411,797.00	500.00	-99.9%
Professional/Consulting Services and Operating Expenditures		5800	36,405.00	46,342.00	27.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			458,078.00	46,842.00	-89.8%
CAPITAL OUTLAY					
Land		6100	2,407,997.00	1,377,049.00	-42.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,120,766.00	11,282,926.00	906.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	256,680.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,785,443.00	12,659,975.00	234.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			4,253,938.00	12,707,973.00	198.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	27,000.00	27,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,000.00	27,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c d + e)			(27,000.00)	(27,000.00)	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	150,000.00	-57.1%
5) TOTAL REVENUES			350,000.00	150,000.00	-57.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,178.00	0.00	-100.0%
3) Employee Benefits		3000-3999	45,771.00	0.00	-100.0%
4) Books and Supplies		4000-4999	552,070.00	838,651.00	51.9%
5) Services and Other Operating Expenditures		5000-5999	4,100,960.00	3,881,919.00	-5.3%
6) Capital Outlay		6000-6999	14,613,100.00	59,750,303.00	308.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			19,443,079.00	64,470,873.00	231.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,093,079.00)	(64,320,873.00)	236.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,443,082.00	64,480,873.00	231.6%
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			19,443,082.00	64,480,873.00	231.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,003.00	160,000.00	-54.3%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	10,440,000.22	10,790,003.22	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			10,440,000.22	10,790,003.22	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,440,000.22	10,790,003.22	3.4%
2) Ending Balance, June 30 (E + F1e)			10,790,003.22	10,950,003.22	1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,790,003.22		
d) Unappropriated Amount				10,950,003.22	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350,000.00	150,000.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	150,000.00	-57.1%
TOTAL, REVENUES			350,000.00	150,000.00	-57.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	119,680.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,498.00	0.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,178.00	0.00	100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,718.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	9,995.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	19,477.00	0.00	-100.0%
Unemployment Insurance		3501-3502	373.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,003.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,205.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,771.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	552,070.00	838,523.00	51.9%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			552,070.00	838,651.00	51.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,003.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,698,303.00	1,903,635.00	12.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	1,395,816.00	1,454,239.00	4.2%
Professional/Consulting Services and Operating Expenditures		5800	1,005,838.00	524,045.00	-47.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100,960.00	3,881,919.00	-5.3%
CAPITAL OUTLAY					
Land		6100	863,510.00	4,386,179.00	407.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,927,569.00	54,480,927.00	321.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	822,021.00	883,197.00	7.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,613,100.00	59,750,303.00	308.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service Interest		7438	0.00	0.00	0.0%
Other Debt Service Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,443,079.00	64,470,873.00	231.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	19,443,082.00	64,480,873.00	231.6%
(a) TOTAL, INTERFUND TRANSFERS IN			19,443,082.00	64,480,873.00	231.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			19,443,082.00	64,480,873.00	231.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,065,697.00	100,000.00	-96.7%
5) TOTAL, REVENUES			3,065,697.00	100,000.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,698.00	502,701.00	82.3%
3) Employee Benefits		3000-3999	107,037.00	205,003.00	91.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,342.00	3,722.00	-95.7%
6) Capital Outlay		6000-6999	1,864,086.00	1,348,871.00	-27.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,333,163.00	2,060,297.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			732,534.00	(1,960,297.00)	-367.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,485,989.00	5,451,995.00	119.3%
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			(2,485,989.00)	(5,451,995.00)	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,753,455.00)	(7,412,292.00)	322.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	22,347,562.84	20,594,107.84	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			22,347,562.84	20,594,107.84	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,347,562.84	20,594,107.84	-7.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					
		9790	20,594,107.84	13,181,815.84	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	100,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,865,697.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,065,697.00	100,000.00	-96.7%
TOTAL, REVENUES			3,065,697.00	100,000.00	-96.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	195,119.00	388,000.00	98.9%
Classified Supervisors' and Administrators' Salaries		2300	29,607.00	35,643.00	20.4%
Clerical, Technical and Office Salaries		2400	50,972.00	79,058.00	55.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			275,698.00	502,701.00	82.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,889.00	48,808.00	81.5%
OASDI/Medicare/Alternative		3301-3302	20,788.00	37,997.00	82.8%
Health and Welfare Benefits		3401-3402	36,799.00	67,837.00	84.3%
Unemployment Insurance		3501-3502	824.00	1,510.00	83.3%
Workers' Compensation		3601-3602	2,162.00	3,921.00	81.4%
OPEB, Allocated		3701-3702	19,109.00	27,708.00	45.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	16,644.00	New
Other Employee Benefits		3901-3902	466.00	578.00	24.0%
TOTAL, EMPLOYEE BENEFITS			107,037.00	205,003.00	91.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,162.00	3,722.00	72.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	84,180.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,342.00	3,722.00	-95.7%
CAPITAL OUTLAY					
Land		6100	0.00	125,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,864,086.00	1,223,871.00	-34.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,864,086.00	1,348,871.00	-27.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,333,163.00	2,060,297.00	-11.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,485,989.00	5,451,995.00	119.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,485,989.00	5,451,995.00	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a b + c d + e)			(2,485,989.00)	(5,451,995.00)	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,065,697.00	100,000.00	-96.7%
5) TOTAL, REVENUES			3,065,697.00	100,000.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,698.00	502,701.00	82.3%
3) Employee Benefits		3000-3999	107,037.00	205,003.00	91.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,342.00	3,722.00	-95.7%
6) Capital Outlay		6000-6999	1,864,086.00	1,348,871.00	-27.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,333,163.00	2,060,297.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			732,534.00	(1,960,297.00)	-367.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,485,989.00	5,451,995.00	119.3%
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			(2,485,989.00)	(5,451,995.00)	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,753,455.00)	(7,412,292.00)	322.7%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	22,347,562.84	20,594,107.84	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			22,347,562.84	20,594,107.84	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,347,562.84	20,594,107.84	-7.8%
2) Ending Balance, June 30 (E + F1e)			20,594,107.84	13,181,815.84	-36.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			20,594,107.84		
d) Unappropriated Amount				13,181,815.84	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	100,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,865,697.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,065,697.00	100,000.00	-96.7%
TOTAL, REVENUES			3,065,697.00	100,000.00	-96.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	195,119.00	388,000.00	98.9%
Classified Supervisors' and Administrators' Salaries		2300	29,607.00	35,643.00	20.4%
Clerical, Technical and Office Salaries		2400	50,972.00	79,058.00	55.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			275,698.00	502,701.00	82.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,889.00	48,808.00	81.5%
OASDI/Medicare/Alternative		3301-3302	20,788.00	37,997.00	82.8%
Health and Welfare Benefits		3401-3402	36,799.00	67,837.00	84.3%
Unemployment Insurance		3501-3502	824.00	1,510.00	83.3%
Workers' Compensation		3601-3602	2,162.00	3,921.00	81.4%
OPEB, Allocated		3701-3702	19,109.00	27,708.00	45.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	16,644.00	New
Other Employee Benefits		3901-3902	466.00	578.00	24.0%
TOTAL, EMPLOYEE BENEFITS			107,037.00	205,003.00	91.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,162.00	3,722.00	72.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	84,180.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,342.00	3,722.00	-95.7%
CAPITAL OUTLAY					
Land		6100	0.00	125,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,864,086.00	1,223,871.00	-34.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,864,086.00	1,348,871.00	-27.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service Interest		7438	0.00	0.00	0.0%
Other Debt Service Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,333,163.00	2,060,297.00	-11.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,485,989.00	5,451,995.00	119.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,485,989.00	5,451,995.00	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a b + c d + e)			(2,485,989.00)	(5,451,995.00)	119.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,405.00	89,297.00	11.1%
4) Other Local Revenue		8600-8799	23,071,185.00	26,067,553.00	13.0%
5) TOTAL, REVENUES			23,151,590.00	26,156,850.00	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,326,243.00	26,385,295.00	13.1%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,326,243.00	26,385,295.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,653.00)	(228,445.00)	30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,653.00)	(228,445.00)	30.8%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	13,539,303.19	13,364,650.19	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			13,539,303.19	13,364,650.19	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,539,303.19	13,364,650.19	-1.3%
2) Ending Balance, June 30 (E + F1e)			13,364,650.19	13,136,205.19	-1.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			13,364,650.19		
d) Unappropriated Amount				13,136,205.19	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	80,405.00	89,297.00	11.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,405.00	89,297.00	11.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	22,872,331.00	25,852,817.00	13.0%
Unsecured Roll		8612	30,078.00	33,255.00	10.6%
Prior Years' Taxes		8613	9,091.00	9,570.00	5.3%
Supplemental Taxes		8614	108,717.00	116,008.00	6.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	50,968.00	55,903.00	9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,071,185.00	26,067,553.00	13.0%
TOTAL, REVENUES			23,151,590.00	26,156,850.00	13.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,305.00	10,000.00	-34.7%
Debt Service Interest		7438	13,445,937.00	14,369,654.00	6.9%
Other Debt Service Principal		7439	9,865,001.00	12,005,641.00	21.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,326,243.00	26,385,295.00	13.1%
TOTAL, EXPENDITURES			23,326,243.00	26,385,295.00	13.1%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,920.00	144,653.00	-0.2%
4) Other Local Revenue		8600-8799	9,009,545.00	9,053,700.00	0.5%
5) TOTAL, REVENUES			9,154,465.00	9,198,353.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,154,465.00	9,198,353.00	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,859,943.00	11,570,755.00	17.4%
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			(9,859,943.00)	(11,570,755.00)	17.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(705,478.00)	(2,372,402.00)	236.3%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	3,077,880.31	2,372,402.31	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			3,077,880.31	2,372,402.31	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,880.31	2,372,402.31	-22.9%
2) Ending Balance, June 30 (E + F1e)			2,372,402.31	0.31	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,372,402.31		
d) Unappropriated Amount				0.31	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	144,920.00	144,653.00	-0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,920.00	144,653.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,986,582.00	7,971,838.00	-0.2%
Unsecured Roll		8612	618,280.00	625,857.00	1.2%
Prior Years' Taxes		8613	11,421.00	3,720.00	-67.4%
Supplemental Taxes		8614	211,681.00	211,290.00	-0.2%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	181,581.00	240,995.00	32.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,009,545.00	9,053,700.00	0.5%
TOTAL, REVENUES			9,154,465.00	9,198,353.00	0.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	9,859,943.00	11,570,755.00	17.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,859,943.00	11,570,755.00	17.4%
OTHER SOURCES/USES					
SOURCES					
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%
(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)			(9,859,943.00)	(11,570,755.00)	17.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,041.00	0.00	-100.0%
5) TOTAL, REVENUES			1,041.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,900,156.00	11,570,755.00	6.2%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,900,156.00	11,570,755.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,899,115.00)	(11,570,755.00)	6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,859,943.00	11,570,755.00	17.4%
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			9,859,943.00	11,570,755.00	17.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,039,172.00)	0.00	-100.0%
F FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 Unaudited		9791	9,517,131.10	8,477,959.10	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			9,517,131.10	8,477,959.10	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,517,131.10	8,477,959.10	-10.9%
2) Ending Balance, June 30 (E + F1e)			8,477,959.10	8,477,959.10	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			8,477,959.10		
d) Unappropriated Amount				8,477,959.10	

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

July 1 Budget (Single Adoption)
Debt Service Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,041.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,041.00	0.00	-100.0%
TOTAL, REVENUES			1,041.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,041,254.00	2,384,160.00	129.0%
Other Debt Service Principal		7439	9,858,902.00	9,186,595.00	-6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,900,156.00	11,570,755.00	6.2%
TOTAL, EXPENDITURES			10,900,156.00	11,570,755.00	6.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,859,943.00	11,570,755.00	17.4%
(a) TOTAL, INTERFUND TRANSFERS IN			9,859,943.00	11,570,755.00	17.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(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)			9,859,943.00	11,570,755.00	17.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,855,412.00	29,561,835.00	-1.0%
3) Other State Revenue		8300-8599	2,532,219.00	2,532,219.00	0.0%
4) Other Local Revenue		8600-8799	2,178,452.00	2,099,144.00	-3.6%
5) TOTAL REVENUES			34,566,083.00	34,193,198.00	-1.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,956,845.00	10,065,309.00	1.1%
3) Employee Benefits		3000-3999	6,144,149.00	6,578,457.00	7.1%
4) Books and Supplies		4000-4999	13,917,988.00	14,801,343.00	6.3%
5) Services and Other Operating Expenses		5000-5999	3,145,264.00	2,712,560.00	-13.8%
6) Depreciation		6000-6999	381,826.00	371,921.00	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	1,270,191.00	1,458,703.00	14.8%
9) TOTAL EXPENSES			34,816,263.00	35,988,293.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250,180.00)	(1,795,095.00)	617.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(250,180.00)	(1,795,095.00)	617.5%
F NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 Unaudited		9791	17,393,584.10	17,143,404.10	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			17,393,584.10	17,143,404.10	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,393,584.10	17,143,404.10	-1.4%
2) Ending Net Assets, June 30 (E + F1e)			17,143,404.10	15,348,309.10	-10.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			17,143,404.10		
d) Unappropriated Amount				15,348,309.10	

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

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference	
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	29,855,412.00	29,561,835.00	-1.0%
Other Federal Revenue (incl. ARRA)			8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,855,412.00	29,561,835.00	-1.0%	
OTHER STATE REVENUE						
Child Nutrition Programs			8520	2,532,219.00	2,532,219.00	0.0%
All Other State Revenue			8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,532,219.00	2,532,219.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies			8631	0.00	0.00	0.0%
Food Service Sales			8634	1,332,133.00	1,209,144.00	-9.2%
Interest			8660	502,160.00	490,000.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00	0.0%
Other Local Revenue						
All Other Local Revenue			8699	344,159.00	400,000.00	16.2%
TOTAL, OTHER LOCAL REVENUE			2,178,452.00	2,099,144.00	-3.6%	
TOTAL REVENUES			34,566,083.00	34,193,198.00	-1.1%	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,614,915.00	8,553,931.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	496,187.00	594,627.00	19.8%
Clerical, Technical and Office Salaries		2400	399,167.00	405,412.00	1.6%
Other Classified Salaries		2900	446,576.00	511,339.00	14.5%
TOTAL, CLASSIFIED SALARIES			9,956,845.00	10,065,309.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	27.00	0.00	-100.0%
PERS		3201-3202	743,459.00	860,911.00	15.8%
OASDI/Medicare/Alternative		3301-3302	639,613.00	730,664.00	14.2%
Health and Welfare Benefits		3401-3402	3,440,688.00	3,365,877.00	-2.2%
Unemployment Insurance		3501-3502	29,148.00	48,357.00	65.9%
Workers' Compensation		3601-3602	81,417.00	77,636.00	-4.6%
OPEB, Allocated		3701-3702	1,146,861.00	1,401,719.00	22.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,250.00	38,565.00	111.3%
Other Employee Benefits		3901-3902	44,686.00	54,728.00	22.5%
TOTAL, EMPLOYEE BENEFITS			6,144,149.00	6,578,457.00	7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,822,975.00	2,101,343.00	15.3%
Noncapitalized Equipment		4400	0.00	500,000.00	New
Food		4700	12,095,013.00	12,200,000.00	0.9%
TOTAL, BOOKS AND SUPPLIES			13,917,988.00	14,801,343.00	6.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,983.00	27,600.00	-16.3%
Dues and Memberships		5300	62,135.00	50,000.00	-19.5%
Insurance		5400-5450	77,580.00	73,693.00	-5.0%
Operations and Housekeeping Services		5500	464,547.00	457,535.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,043,701.00	2,029,109.00	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	374,800.00	(20,377.00)	-105.4%
Professional/Consulting Services and Operating Expenditures		5800	43,022.00	60,000.00	39.5%
Communications		5900	46,496.00	35,000.00	-24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,145,264.00	2,712,560.00	-13.8%
DEPRECIATION					
Depreciation Expense		6900	381,826.00	371,921.00	-2.6%
TOTAL, DEPRECIATION			381,826.00	371,921.00	-2.6%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs Interfund		7350	1,270,191.00	1,458,703.00	14.8%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			1,270,191.00	1,458,703.00	14.8%
TOTAL, EXPENSES			34,816,263.00	35,988,293.00	3.4%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,379,575.00	117,481,519.00	-4.0%
5) TOTAL, REVENUES			122,379,575.00	117,481,519.00	-4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102,990.00	102,990.00	0.0%
2) Classified Salaries		2000-2999	1,042,963.00	1,018,210.00	-2.4%
3) Employee Benefits		3000-3999	476,059.00	478,051.00	0.4%
4) Books and Supplies		4000-4999	24,081.00	32,000.00	32.9%
5) Services and Other Operating Expenses		5000-5999	133,451,191.00	141,136,769.00	5.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			135,097,284.00	142,768,020.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,717,709.00)	(25,286,501.00)	98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(12,717,709.00)	(25,286,501.00)	98.8%
F NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 Unaudited		9791	65,958,810.76	53,241,101.76	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 Audited (F1a + F1b)			65,958,810.76	53,241,101.76	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,958,810.76	53,241,101.76	-19.3%
2) Ending Net Assets, June 30 (E + F1e)			53,241,101.76	27,954,600.76	-47.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			53,241,101.76		
d) Unappropriated Amount				27,954,600.76	

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

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,312,297.00	2,260,000.00	72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	108,964,286.00	103,984,498.00	-4.6%
All Other Fees and Contracts		8689	2,328,202.00	2,008,181.00	-13.7%
Other Local Revenue					
All Other Local Revenue		8699	9,774,790.00	9,228,840.00	-5.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,379,575.00	117,481,519.00	-4.0%
TOTAL, REVENUES			122,379,575.00	117,481,519.00	-4.0%

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

Fresno Unified
Fresno County

10 62166 000000
Form 67

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,990.00	102,990.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,990.00	102,990.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,273.00	8,000.00	-47.6%
Classified Supervisors' and Administrators' Salaries		2300	331,568.00	339,186.00	2.3%
Clerical, Technical and Office Salaries		2400	692,561.00	668,524.00	-3.5%
Other Classified Salaries		2900	3,561.00	2,500.00	-29.8%
TOTAL, CLASSIFIED SALARIES			1,042,963.00	1,018,210.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,497.00	8,497.00	0.0%
PERS		3201-3202	97,334.00	95,586.00	1.8%
OASDI/Medicare/Alternative		3301-3302	80,636.00	76,812.00	-4.7%
Health and Welfare Benefits		3401-3402	177,786.00	177,049.00	-0.4%
Unemployment Insurance		3501-3502	3,534.00	3,332.00	-5.7%
Workers' Compensation		3601-3602	9,151.00	8,653.00	-5.4%
OPEB, Allocated		3701-3702	62,170.00	72,315.00	16.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	33,818.00	32,598.00	-3.6%
Other Employee Benefits		3901-3902	3,133.00	3,209.00	2.4%
TOTAL, EMPLOYEE BENEFITS			476,059.00	478,051.00	0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,081.00	32,000.00	32.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,081.00	32,000.00	32.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,724.00	30,450.00	54.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,288,621.00	1,408,209.00	9.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs Interfund		5750	118,997.00	117,000.00	-1.7%
Professional/Consulting Services and Operating Expenditures		5800	131,941,891.00	139,494,510.00	5.7%
Communications		5900	81,958.00	86,600.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			133,451,191.00	141,136,769.00	5.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			135,097,284.00	142,768,020.00	5.7%

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

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			46,850.73	47,076.36	47,076.36	46,748.25
a. Kindergarten	5,562.62	5,562.62				
b. Grades One through Three	16,238.42	16,238.42				
c. Grades Four through Six	15,264.38	15,264.38				
d. Grades Seven and Eight	9,730.33	9,730.33				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	7.98	7.98				
g. Community Day School	47.00	47.00				
2. Special Education						
a. Special Day Class	1,524.79	1,524.79	1,524.79	1,529.06	1,529.06	1,524.79
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.75	3.75	3.75	3.75	3.75	3.00
c. Nonpublic, Nonsectarian Schools Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	48,379.27	48,379.27	48,379.27	48,609.17	48,609.17	48,276.04
HIGH SCHOOL						
4. General Education			18,483.07	17,627.34	17,627.34	18,231.83
a. Grades Nine through Twelve	17,945.12	17,945.12				
b. Continuation Education	531.19	531.19				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	6.76	6.76				
e. Community Day School						
5. Special Education						
a. Special Day Class	904.90	904.90	904.90	736.87	736.87	904.90
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.74	1.74	1.74	1.74	1.74	0.00
c. Nonpublic, Nonsectarian Schools Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	19,389.71	19,389.71	19,389.71	18,365.95	18,365.95	19,136.73
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class Elementary	120.60	120.60	120.60	120.60	120.60	120.60
b. Special Day Class High School	10.39	10.39	10.39	10.39	10.39	10.39
c. Nonpublic, Nonsectarian Schools Elementary						
d. Nonpublic, Nonsectarian Schools High School						
e. Nonpublic, Nonsectarian Schools Licensed Children's Institutions Elementary						
f. Nonpublic, Nonsectarian Schools Licensed Children's Institutions High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	130.99	130.99	130.99	130.99	130.99	130.99
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	67,899.97	67,899.97	67,899.97	67,106.11	67,106.11	67,543.76
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	67,899.97	67,899.97	67,899.97	67,106.11	67,106.11	67,543.76
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,033.60	2,033.60	2,033.60	2,421.99	2,421.99	2,421.99
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,033.60	2,033.60	2,033.60	2,421.99	2,421.99	2,421.99
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Education Center

Place: Education Center

Date: May 28th, 2010

Date: June 2nd, 2010

Time: 05.30 PM

Adoption Date: June 16th, 2010

Signed: _____

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

Contact person for additional information on the budget reports.

Name: Jacque Canfield

Telephone: 559-457-3907

Title: Fiscal Services Administrator

E-mail: Jacque.Canfield@fresnounified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 32,424,000.00
Less: Amount of total liabilities reserved in budget:	\$ 20,693,723.00
Estimated accrued but unfunded liabilities:	\$ 11,730,277.00

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

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

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

Date of Meeting: Jun 16, 2010

For additional information on this certification, please contact:

Name: Jacque Canfield

Title: Fiscal Services Administrator

Telephone: 559-435-3907

E-mail: Jacque.Canfield@fresnounified.org

Current Expense Formula/Minimum Classroom Compensation

PART I CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 Col 2) (3)		EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 Col 4) (5)		EDP No.
1000 - Certificated Salaries	326,928,462.00	301	4,579,560.00	303	322,348,902.00	305	8,106,102.00			307	314,242,800.00	309	
2000 - Classified Salaries	94,573,749.00	311	1,857,419.00	313	92,716,330.00	315	5,117,241.00			317	87,599,089.00	319	
3000 - Employee Benefits (Excluding 3800)	142,809,730.00	321	24,352,130.00	323	118,457,600.00	325	4,126,034.00			327	114,331,566.00	329	
4000 - Books, Supplies Equip Replace. (6500)	32,260,992.00	331	732,964.00	333	31,528,028.00	335	4,790,027.00			337	26,738,001.00	339	
5000 - Services . . & 7300 - Indirect Costs	64,078,678.00	341	1,201,052.00	343	62,877,626.00	345	9,842,834.00			347	53,034,792.00	349	
TOTAL					627,928,486.00		365			TOTAL		595,946,248.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			4,192,440.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			389,390.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			351,442,788.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.97%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.97%
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)	595,946,248.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 Col 2) (3)		EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 Col 4) (5)		EDP No.
1000 Certificated Salaries	310,868,799.00	301	4,669,416.00	303	306,199,383.00	305	5,293,570.00			307	300,905,813.00	309	
2000 Classified Salaries	91,405,743.00	311	1,765,821.00	313	89,639,922.00	315	5,694,173.00			317	83,945,749.00	319	
3000 - Employee Benefits (Excluding 3800)	137,665,311.00	321	27,304,669.00	323	110,360,642.00	325	3,417,787.00			327	106,942,855.00	329	
4000 Books, Supplies Equip Replace (6500)	49,727,489.00	331	3,670,336.00	333	46,057,153.00	335	8,665,046.00			337	37,392,107.00	339	
5000 Services... & 7300 - Indirect Costs	56,230,096.00	341	1,147,425.00	343	55,082,671.00	345	9,128,041.00			347	45,954,630.00	349	
TOTAL					607,339,771.00		365			TOTAL		575,141,154.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			396
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			56.58%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III. DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.58%
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)	575,141,154.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,249.68		0.00	15,249.68
2. State Lottery Revenue	8560	8,295,720.00		871,240.00	9,166,960.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		8,310,969.68	0.00	871,240.00	9,182,209.68
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,286,791.00			6,286,791.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,959,892.00			1,959,892.00
4. Books and Supplies	4000-4999	0.00		724,981.00	724,981.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,037.00			49,037.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221. 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,295,720.00	0.00	724,981.00	9,020,701.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	15,249.68	0.00	146,259.00	161,508.68
D. COMMENTS:					

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

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	326,741,327.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,374.12	2.10%	6,507.98	2.40%	6,664.17
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		69,965.75	-0.81%	69,402.00	-0.58%	69,002.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		445,970,086.39	1.28%	451,666,827.96	1.81%	459,841,058.34
d. Other Revenue Limit (Form RL, lines 6 thru 14)		3,465,751.00	2.10%	3,538,531.77	2.40%	3,623,456.53
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		449,435,837.39	1.28%	455,205,359.73	1.81%	463,464,514.87
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		366,941,889.44	1.28%	371,652,415.95	1.81%	378,395,603.17
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(12,009,382.44)	2.19%	(12,272,061.63)	2.40%	(12,566,591.11)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(12,834,891.00)	2.10%	(13,104,423.71)	2.40%	(13,418,929.88)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(15,356,289.00)	2.10%	(15,678,771.07)	2.40%	(16,055,061.58)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		326,741,327.00	1.18%	330,597,159.54	1.74%	336,355,020.60
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	69,599,393.00	0.48%	69,936,393.00	0.55%	70,319,393.00
4. Other Local Revenues	8600-8799	5,382,688.00	0.00%	5,382,688.00	0.00%	5,382,688.00
5. Other Financing Sources	8900-8999	(49,591,444.00)	0.55%	(49,865,654.00)	5.36%	(52,539,864.00)
6. Total (Sum lines A1k thru A5)		352,131,964.00	1.11%	356,050,586.54	0.97%	359,517,237.60
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A is extracted)						
1. Certificated Salaries						
a. Base Salaries				203,344,617.00		203,249,087.00
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,070,000.00)		5,850,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	203,344,617.00	-0.05%	203,249,087.00	3.36%	210,073,557.00
2. Classified Salaries						
a. Base Salaries				46,370,073.00		46,619,134.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						4,110,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,370,073.00	0.54%	46,619,134.00	9.35%	50,978,195.00
3. Employee Benefits	3000-3999	84,903,988.00	3.80%	88,129,856.00	2.83%	90,624,707.84
4. Books and Supplies	4000-4999	9,033,855.00	0.11%	9,043,855.00	0.50%	9,088,855.00
5. Services and Other Operating Expenditures	5000-5999	31,262,236.00	0.96%	31,561,970.00	0.95%	31,861,970.00
6. Capital Outlay	6000-6999	1,509,711.00	-92.79%	108,881.00	0.00%	108,881.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,167,882.00	0.00%	1,167,882.00	0.00%	1,167,882.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,516,309.00)	0.00%	(12,516,309.00)	0.00%	(12,516,309.00)
9. Other Financing Uses	7600-7699	8,107,113.00	0.00%	8,107,113.00	0.00%	8,107,113.00
10. Other Adjustments (Explain in Section F below)				(20,000,000.00)		(30,000,000.00)
11. Total (Sum lines B1 thru B10)		373,183,166.00	-4.75%	355,471,469.00	1.13%	359,494,851.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(21,051,202.00)		579,117.54		22,385.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		39,163,112.44		18,111,910.44		18,691,027.98
2. Ending Fund Balance (Sum lines C and D1)		18,111,910.44		18,691,027.98		18,713,413.74
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		3,513,786.00		3,513,786.00
b. Designated for Economic Uncertainties	9770	0.00		15,177,241.98		15,199,627.74
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	18,111,910.44		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		18,111,910.44		18,691,027.98		18,713,413.74

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		15,177,241.98		15,199,627.74
b. Undesignated/Unappropriated Amount	9790	18,111,910.44		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year Column A is extracted.)						
2. Special Reserve Fund Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		18,111,910.44		15,177,241.98		15,199,627.74

F. ASSUMPTIONS

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

B1d Removes expenses for teaching positions due to lower enrollment. B2d - The changes restore expenditures that were programmed in Economic Stimulus funds. B10 - The represents the appropriate transfers to restricted and ongoing reductions of \$20 million in 2011-12 and \$10 million in 2012-13.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year Column A is extracted)						
1. Revenue Limit Sources	8010-8099	12,834,891.00	2.10%	13,104,423.71	2.40%	13,418,929.88
2. Federal Revenues	8100-8299	112,561,208.00	-2.67%	109,561,208.00	-10.04%	98,561,208.00
3. Other State Revenues	8300-8599	85,866,562.00	0.00%	85,866,562.00	0.00%	85,866,562.00
4. Other Local Revenues	8600-8799	13,389,417.00	0.00%	13,389,417.00	0.00%	13,389,417.00
5. Other Financing Sources	8900-8999	52,974,853.00	0.52%	53,249,063.44	5.02%	55,923,273.88
6. Total (Sum lines A1 thru A5)		277,626,931.00	-0.88%	275,170,674.15	-2.91%	267,159,390.76
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year Column A is extracted)						
1. Certificated Salaries						
a. Base Salaries				107,524,182.00		107,753,588.00
b. Step & Column Adjustment				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,524,182.00	0.21%	107,753,588.00	0.21%	107,982,994.00
2. Classified Salaries						
a. Base Salaries				45,035,670.00		45,339,403.00
b. Step & Column Adjustment				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,035,670.00	0.67%	45,339,403.00	0.67%	45,643,136.00
3. Employee Benefits	3000-3999	54,634,279.00	0.00%	54,634,279.00	0.00%	54,634,279.00
4. Books and Supplies	4000-4999	35,507,374.00	-42.24%	20,507,374.00	0.00%	20,507,374.00
5. Services and Other Operating Expenditures	5000-5999	26,795,562.00	0.00%	26,795,562.00	0.00%	26,795,562.00
6. Capital Outlay	6000-6999	5,420,277.00	0.00%	5,420,277.00	0.00%	5,420,277.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,400,000.00	0.00%	1,400,000.00	0.00%	1,400,000.00
8. Other Outgo Transfers of Indirect Costs	7300-7399	10,688,607.00	0.00%	10,688,607.00	0.00%	10,688,607.00
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments (Explain in Section F below)						(10,000,000.00)
11. Total (Sum lines B1 thru B10)		290,362,360.00	-4.98%	275,895,499.00	-3.43%	266,428,638.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,735,429.00)		(724,824.85)		730,752.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,620,116.55		884,687.55		159,862.70
2. Ending Fund Balance (Sum lines C and D1)		884,687.55		159,862.70		890,615.46
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	884,687.55		159,862.70		890,615.46
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		884,687.55		159,862.70		890,615.46

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E, current year Column A - is extracted.)						
2. Special Reserve Fund Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B10 Removes expenditures supported by Economic Stimulus funds and assumes ongoing expenditures reductions totaling \$10 million.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year Column A is extracted)						
1. Revenue Limit Sources	8010-8099	339,576,218.00	1.21%	343,701,583.25	1.77%	349,773,950.48
2. Federal Revenues	8100-8299	112,561,208.00	-2.67%	109,561,208.00	-10.04%	98,561,208.00
3. Other State Revenues	8300-8599	155,465,955.00	0.22%	155,802,955.00	0.25%	156,185,955.00
4. Other Local Revenues	8600-8799	18,772,105.00	0.00%	18,772,105.00	0.00%	18,772,105.00
5. Other Financing Sources	8900-8999	3,383,409.00	0.00%	3,383,409.44	0.00%	3,383,409.88
6. Total (Sum lines A1 thru A5)		629,758,895.00	0.23%	631,221,260.69	-0.72%	626,676,628.36
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year Column A is extracted)						
1. Certificated Salaries						
a. Base Salaries				310,868,799.00		311,002,675.00
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,070,000.00)		5,850,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	310,868,799.00	0.04%	311,002,675.00	2.27%	318,056,551.00
2. Classified Salaries						
a. Base Salaries				91,405,743.00		91,958,537.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		4,110,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	91,405,743.00	0.60%	91,958,537.00	5.07%	96,621,331.00
3. Employee Benefits	3000-3999	139,538,267.00	2.31%	142,764,135.00	1.75%	145,258,986.84
4. Books and Supplies	4000-4999	44,541,229.00	-33.65%	29,551,229.00	0.15%	29,596,229.00
5. Services and Other Operating Expenditures	5000-5999	58,057,798.00	0.52%	58,357,532.00	0.51%	58,657,532.00
6. Capital Outlay	6000-6999	6,929,988.00	-20.21%	5,529,158.00	0.00%	5,529,158.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,567,882.00	0.00%	2,567,882.00	0.00%	2,567,882.00
8. Other Outgo Transfers of Indirect Costs	7300-7399	(1,827,702.00)	0.00%	(1,827,702.00)	0.00%	(1,827,702.00)
9. Other Financing Uses	7600-7699	11,463,522.00	0.00%	11,463,522.00	0.00%	11,463,522.00
10. Other Adjustments				(20,000,000.00)		(40,000,000.00)
11. Total (Sum lines B1 thru B10)		663,545,526.00	-4.85%	631,366,968.00	-0.86%	625,923,489.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(33,786,631.00)		(145,707.31)		753,138.52
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		52,783,228.99		18,996,597.99		18,850,890.68
2. Ending Fund Balance (Sum lines C and D1)		18,996,597.99		18,850,890.68		19,604,029.20
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		3,513,786.00		3,513,786.00
b. Designated for Economic Uncertainties	9770	0.00		15,177,241.98		15,199,627.74
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	18,996,597.99		159,862.70		890,615.46
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		18,996,597.99		18,850,890.68		19,604,029.20

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		15,177,241.98		15,199,627.74
b. Undesignated/Unappropriated Amount	9790	18,111,910.44		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.22)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves by Amount (Sum lines E1 thru E2b)		18,111,910.22		15,177,241.98		15,199,627.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.73%		2.40%		2.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		1,200,000.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		66,975.12		66,412.12		66,012.12
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		663,545,526.00		631,366,968.00		625,923,489.84
b. Less: Special Education Pass-through Funds (Line F1b2)		1,200,000.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		663,545,526.00		631,366,968.00		625,923,489.84
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,270,910.52		12,627,339.36		12,518,469.80
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)		13,270,910.52		12,627,339.36		12,518,469.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,138.12	6,399.12
2. Inflation Increase	0041	261.00	(25.00)
3. All Other Adjustments	0042, 0525	0.00	
4 TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,399.12	6,374.12
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,399.12	6,374.12
b. Revenue Limit ADA	0033	69,933.57	69,965.75
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	447,513,306.46	445,970,086.39
6 Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8 Meals for Needy Pupils	0090	231,393.00	213,422.00
9 Special Revenue Limit Adjustments	0274	1,038,802.00	998,753.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(998,912.00)	(849,209.00)
13. Beginning Teacher Salary Incentive Funding	0552	1,420,005.00	1,404,367.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	451,202,418.46	449,435,837.39
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	368,384,214.55	366,941,889.44
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,209,010.00	2,517,376.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,130,180.00	2,011,122.00
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)	---	(921,170.00)	506,254.00
24 TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	367,463,044.55	367,448,143.44

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587. 0660	45,928,315.00	45,928,315.00
26. Miscellaneous Funds	0588	3,835.00	
27. Community Redevelopment Funds	0589	238,974.00	242,809.00
28. Less. Charter Schools In-lieu Taxes	0595	2,118,139.00	2,481,185.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	44,052,985.00	43,689,939.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	11,623,580.00	12,968,339.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30 If negative, then zero)	0111	311,786,479.55	310,789,865.44
OTHER ITEMS			
32. Less. County Office Funds Transfer	0458	684,361.00	627,620.00
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	---	(16,955,367.00)	(17,246,045.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(17,639,728.00)	(17,873,665.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	294,146,751.55	292,916,200.44
43. Less. Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID REVENUE LIMIT (Line 42 minus Line 43)	---	294,146,751.55	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,282,603.00)	0.00	(1,595,984.00)				
Other Sources/Uses Detail					3,383,409.00	6,845,749.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	89,743.00	0.00	18,025.00	0.00				
Other Sources/Uses Detail					3,559,518.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	435,340.00	0.00	307,768.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	456,110.00	0.00						
Other Sources/Uses Detail					4,036,231.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	21,063,502.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	411,797.00	0.00						
Other Sources/Uses Detail					0.00	27,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,395,816.00	0.00						
Other Sources/Uses Detail					19,443,082.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,485,989.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	9,859,943.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					9,859,943.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	374,800.00	0.00	1,270,191.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	118,997.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,282,603.00	(3,282,603.00)	1,595,984.00	(1,595,984.00)	40,282,183.00	40,282,183.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,048,861.00)	0.00	(1,827,702.00)				
Other Sources/Uses Detail					3,383,409.00	11,463,522.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	178,250.00	0.00	32,540.00	0.00				
Other Sources/Uses Detail					7,607,113.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	815,005.00	0.00	336,459.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	504,244.00	0.00						
Other Sources/Uses Detail					4,356,409.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	62,885,287.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	27,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,454,239.00	0.00						
Other Sources/Uses Detail					64,480,873.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,451,995.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	11,570,755.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					11,570,755.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(20,377.00)	1,458,703.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs		Indirect Costs		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	117,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,069,238.00	(3,069,238.00)	1,827,702.00	(1,827,702.00)	91,398,559.00	91,398,559.00		

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

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

CRITERIA AND STANDARDS

1 CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	72,204.89	72,276.94	N/A	Met
Second Prior Year (2008-09)	70,925.48	70,917.07	0.0%	Met
First Prior Year (2009-10)	70,302.19	69,933.57	0.5%	Met
Budget Year (2010-11) (Criterion 4A1. Step 2a)	69,965.75			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)		73,354	72,875	0.7%	Met
Second Prior Year (2008-09)		71,273	73,261	N/A	Met
First Prior Year (2009-10)		72,374	72,970	N/A	Met
Budget Year (2010-11)		71,668			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	67,888	72,875	93.2%
Second Prior Year (2008-09)	68,032	73,261	92.9%
First Prior Year (2009-10)	67,769	72,970	92.9%
Historical Average Ratio:			93.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	66,975	71,668	93.5%	Met
1st Subsequent Year (2011-12)	66,412	71,102	93.4%	Met
2nd Subsequent Year (2012-13)	66,012	73,123	90.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,399.12	6,374.12	6,507.98	6,664.17
b. Deficit Factor (Form RL, Line 16) (Form MYP Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,224.56	5,204.15	5,313.44	5,440.96
d. Prior Year Funded BRL per ADA		5,224.56	5,204.15	5,313.44
e. Difference (Step 1c minus Step 1d)		(20.41)	109.29	127.52
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	2.10%	2.40%
Step 2 Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	69,933.57	69,965.75	69,402.00	69,002.00
b. Prior Year Revenue Limit (Funded) ADA		69,933.57	69,965.75	69,402.00
c. Difference (Step 2a minus Step 2b)		32.18	(563.75)	(400.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.05%	-0.81%	-0.58%
Step 3 Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.34%	1.29%	1.82%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.34% to .66%	.29% to 2.29%	.82% to 2.82%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	46,171,124.00	46,171,124.00	46,171,124.00	46,171,124.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	340,317,876.00	339,087,324.00	343,701,583.25	349,773,950.48
District's Projected Change in Revenue Limit:		-0.36%	1.36%	1.77%
Revenue Limit Standard:		-1.34% to .66%	.29% to 2.29%	.82% to 2.82%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	380,789,915.90	408,941,307.34	93.1%
Second Prior Year (2008-09)	364,015,399.40	393,030,906.71	92.6%
First Prior Year (2009-10)	357,709,050.00	386,265,223.00	92.6%
	Historical Average Ratio:		92.8%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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 of 3% or the district's reserve standard percentage):	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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

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

Fiscal Year	Budget Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	334,618,678.00	365,076,053.00	91.7%	Met
1st Subsequent Year (2011-12)	337,998,077.00	347,364,356.00	97.3%	Not Met
2nd Subsequent Year (2012-13)	351,676,459.84	351,387,738.84	100.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The multi-year assumes the reductions in the other adjustment column, therefore salary and benefits are overstated. Adjustments will be made per the Board's approval.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.34%	1.29%	1.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.34% to 9.66%	-8.71% to 11.29%	-8.18% to 11.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.34% to 4.66%	-3.71% to 6.29%	-3.18% to 6.82%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	100,902,204.00		
Budget Year (2010-11)	112,561,208.00	11.55%	Yes
1st Subsequent Year (2011-12)	109,561,208.00	-2.67%	No
2nd Subsequent Year (2012-13)	98,561,208.00	-10.04%	Yes

Explanation:
(required if Yes)

The District will be utilizing one-time federal revenues in 2010-11 that will not be available in 2011-12.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	161,648,521.00		
Budget Year (2010-11)	155,465,955.00	-3.82%	No
1st Subsequent Year (2011-12)	155,802,955.00	0.22%	No
2nd Subsequent Year (2012-13)	156,185,955.00	0.25%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	16,866,000.00		
Budget Year (2010-11)	18,772,105.00	11.30%	Yes
1st Subsequent Year (2011-12)	18,772,105.00	0.00%	No
2nd Subsequent Year (2012-13)	18,772,105.00	0.00%	No

Explanation:
(required if Yes)

One time local grant received for purchase of buses.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	32,180,403.00		
Budget Year (2010-11)	44,541,229.00	38.41%	Yes
1st Subsequent Year (2011-12)	29,551,229.00	-33.65%	Yes
2nd Subsequent Year (2012-13)	29,596,229.00	0.15%	No

Explanation:
(required if Yes)

The supply line is being used as a placeholder to show the reduction in expenses as a result of loss in Stabilization/Stimulus funds.

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

First Prior Year (2009-10)	65,674,662.00		
Budget Year (2010-11)	58,057,798.00	-11.60%	Yes
1st Subsequent Year (2011-12)	58,357,532.00	0.52%	No
2nd Subsequent Year (2012-13)	58,657,532.00	0.51%	No

Explanation:
(required if Yes)

The District utilizes the services line as a placeholder when developing some budgets.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2009-10)	279,416,725.00		
Budget Year (2010-11)	286,799,268.00	2.64%	Met
1st Subsequent Year (2011-12)	284,136,268.00	-0.93%	Met
2nd Subsequent Year (2012-13)	273,519,268.00	-3.74%	Met

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

First Prior Year (2009-10)	97,855,065.00		
Budget Year (2010-11)	102,599,027.00	4.85%	Met
1st Subsequent Year (2011-12)	87,908,761.00	-14.32%	Not Met
2nd Subsequent Year (2012-13)	88,253,761.00	0.39%	Met

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

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

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

Explanation.

Federal Revenue
(linked from 6B
if NOT met)

Explanation

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

Explanation:

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

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

Explanation

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

The District utilizes the supply line as a placeholder when developing some budgets.

Explanation:

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

The District utilizes the services line as a placeholder when developing some budgets.

7 CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	663,545,526.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	663,545,526.00	6,635,455.26	20,782,087.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	41,074,374.33	53,118,179.27	32,872,661.44
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	41,074,374.33	53,118,179.27	32,872,661.44
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	704,312,942.55	679,395,401.32	674,939,375.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,374,066.52	1,164,300.76	1,200,000.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	702,938,876.03	678,231,100.56	673,739,375.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.8%	7.8%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3).	1.9%	2.6%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	(10,348,116.47)	409,141,307.34	2.5%	Not Met
Second Prior Year (2008-09)	6,737,470.55	395,562,131.71	N/A	Met
First Prior Year (2009-10)	(22,964,486.00)	389,754,563.00	5.9%	Not Met
Budget Year (2010-11) (Information only)	(21,051,202.00)	373,183,166.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is using a phased in approach for the reductions. This includes utilizing the reserves.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01 Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	64,717,051.00	65,738,246.05	N/A	Met
Second Prior Year (2008-09)	50,414,230.00	55,390,127.89	N/A	Met
First Prior Year (2009-10)	46,569,335.00	62,127,598.44	N/A	Met
Budget Year (2010-11) (Information only)	39,163,112.44			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	66,975	66,412	66,012
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,200,000.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	663,545,526.00	631,366,968.00	625,923,489.84
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	663,545,526.00	631,366,968.00	625,923,489.84
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,270,910.52	12,627,339.36	12,518,469.80
6. Reserve Standard by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,270,910.52	12,627,339.36	12,518,469.80

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

1. General Fund Designated for Economic Uncertainties
(Fund 01, Object 9770) (Form MYP, Line E1a)
2. General Fund Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1b)
3. General Fund Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1c)
4. Special Reserve Fund Designated for Economic Uncertainties
(Fund 17, Object 9770) (Form MYP, Line E2a)
5. Special Reserve Fund Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2b)
6. District's Budgeted Reserves Amount
(Lines C1 thru C5)
7. District's Budgeted Reserves Percentage (Information only)
(Line 6 divided by Section 10B, Line 3)

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	14,598,127.44	15,177,241.98	15,199,627.74
2. General Fund Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(0.22)	0.00	0.00
4. Special Reserve Fund Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	14,598,127.22	15,177,241.98	15,199,627.74
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	2.20%	2.40%	2.43%
District's Reserve Standard (Section 10B, Line 7):	13,270,910.52	12,627,339.36	12,518,469.80
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1 Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(40,988,236.00)			
Budget Year (2010-11)	(49,618,444.00)	8,630,208.00	21.1%	Not Met
1st Subsequent Year (2011-12)	(49,865,654.00)	247,210.00	0.5%	Met
2nd Subsequent Year (2012-13)	(52,539,864.00)	2,674,210.00	5.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	3,489,340.00			
Budget Year (2010-11)	8,107,113.00	4,617,773.00	132.3%	Not Met
1st Subsequent Year (2011-12)	8,107,113.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	8,107,113.00	0.00	0.0%	Met

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

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

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

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

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

Explanation
(required if NOT met)

The District's contributions in 2009/10 were reduced due to the use of Special Ed Stimulus funds.

1b. **MET** Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out are increasing to the Adult Ed fund which is now a tier III, so funds are being received in the Unrestricted General Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	Child Development Funds	State Portables	114,906
Certificates of Participation	2	Debt Service Fund	COPS	21,185,000
General Obligation Bonds	20			275,317,764
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
QZAB	4	Unrestricted General Fund	CART	2,909,794

Type of Commitment (continued)	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
QZAB				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2009-10)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7 Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	758,133,074.00
b. OPEB unfunded actuarial accrued liability (UAAL)	
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2007

5. OPEB Contributions

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	66,913,974.00	66,913,974.00	6,613,974.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	27,877,722.00	27,476,900.00	27,476,900.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	38,645,424.00	39,473,704.00	39,473,704.00
d. Number of retirees receiving OPEB benefits	3,832	3,932	4,032

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

32,423,752.00
4,099,917.00

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,109.0	4,146.0	4,044.0	4,044.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

2,580,978

7. Amount included for any tentative salary schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
53,069,350	53,069,350	53,069,350
85.0%	85.0%	85.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
3,403,745	3,403,745	3,403,745

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

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

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

Certificated (Non-management) Other

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	2,455.0	2,543.0	2,543.0	2,543.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

620,715

7. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	0	0	0

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
35,601,963	35,601,963	35,601,963
85.0%	85.0%	85.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
876,372	876,372	876,372

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

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

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

Classified (Non-management) Other

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor and confidential FTE positions	615.0	617.0	617.0	617.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

437,811

4. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	8,262,085	8,262,085	8,262,085
Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	566,684	566,684	566,684
Percent change in step & column over prior year			

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

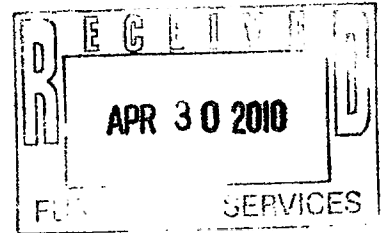
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Fresno Academy of Civic and Entrepreneurial Leadership
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011

Charter Name: Academy of Civic and Entrepreneurial Lea
Chartering Authority: Fresno Unified School District



Reporting Period

- Preliminary Budget July 1
First Interim October 31 (Due December 15)
Second Interim January 31 (Due March 15)
Third Interim April 30 If requested (Due June)

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year

David Childers
Print Name

Principal
Title

Signature

15-Apr-10
Date

PREPARER'S INFORMATION:

Janelle Uthem
Print Name

Business Manager
Title

559-855-3662
Telephone Number

Signature

April 15, 2010
Date

jutheim@sierra.k12.ca.us
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Unrestricted/Restricted Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	641,314.00	641,314.00	0.00	641,314.00	0.00	0.00%
2) Federal Revenues	8100-8299	68,433.00	68,433.00	0.00	68,433.00	0.00	0.00%
3) Other State Revenues	8300-8599	200,143.00	200,143.00	0.00	200,143.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		909,890.00	909,890.00	0.00	909,890.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	404,686.00	404,686.00	0.00	404,686.00	0.00	0.00%
2) Classified Salaries	2000-2999	23,671.00	23,671.00	0.00	23,671.00	0.00	0.00%
3) Employee Benefits	3000-3999	145,864.00	145,864.00	0.00	145,864.00	0.00	0.00%
4) Books and Supplies	4000-4999	39,720.00	39,720.00	0.00	39,720.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	242,292.00	242,292.00	0.00	242,292.00	0.00	0.00%
6) Capital Outlay	6000-6599	98,000.00	98,000.00	0.00	98,000.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		954,233.00	954,233.00	0.00	954,233.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)							
		(44,343.00)	(44,343.00)	0.00	(44,343.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(44,343.00)	(44,343.00)	0.00	(44,343.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	92,416.00	92,416.00		92,416.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		92,416.00	92,416.00		92,416.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		92,416.00	92,416.00		92,416.00		
2) Ending Balance, June 30 (E + F1e)		48,073.00	48,073.00		48,073.00		

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	641,314.00	641,314.00		641,314.00	0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	173,566.00	173,566.00		173,566.00	0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		814,880.00	814,880.00	0.00	814,880.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	379,686.00	379,686.00		379,686.00	0.00	0.00%
2) Classified Salaries	2000-2999	23,671.00	23,671.00		23,671.00	0.00	0.00%
3) Employee Benefits	3000-3999	145,864.00	145,864.00		145,864.00	0.00	0.00%
4) Books and Supplies	4000-4999	39,720.00	39,720.00		39,720.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	172,282.00	172,282.00		172,282.00	0.00	0.00%
6) Capital Outlay	6000-6599	98,000.00	98,000.00		98,000.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		859,223.00	859,223.00	0.00	859,223.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(44,343.00)	(44,343.00)	0.00	(44,343.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(44,343.00)	(44,343.00)	0.00	(44,343.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	92,416.00	92,416.00		92,416.00	0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		92,416.00	92,416.00		92,416.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		92,416.00	92,416.00		92,416.00		
2) Ending Balance, June 30 (E + F1e)		48,073.00	48,073.00		48,073.00		

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	68,433.00	68,433.00		68,433.00	0.00	0.00%
3) Other State Revenues	8300-8599	26,577.00	26,577.00		26,577.00	0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		95,010.00	95,010.00	0.00	95,010.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	25,000.00	25,000.00		25,000.00	0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	70,010.00	70,010.00		70,010.00	0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		95,010.00	95,010.00	0.00	95,010.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

1 Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year

a. Enter Board Approved Operating Budget Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	110.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	110.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	6	1
b. Enter the number of FTEs from the original adopted report.	6	1
c. Are salary and benefit negotiations settled for the current fiscal year?	No	No

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1 Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1 Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	_____	_____

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7 Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

- a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A
- b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits			
Total Annual Cost			
Annual Charter School Contribution			
Annual Retiree Contribution			

- c. If your plan provides Health and Welfare benefits for retirees over the age of 65:
 - 1. What is the unfunded liability for providing this benefit?
 - 2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	95,420.71	87,983.71	138,052.71	168,424.91	96,456.11	178,634.31
B. RECEIPTS						
Revenue Limit						
Property Tax						
State Aid	0.00	82,986.00	96,903.00	0.00	52,524.00	52,524.00
Other						
Federal Revenues			25,000.00		18,792.00	
Other State Revenues		9,656.00	9,656.00		19,312.00	9,656.00
Other Local Revenues						
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	0.00	92,642.00	131,559.00	0.00	90,628.00	62,180.00
C. DISBURSEMENTS						
Certificated Salaries	6,916.67	6,916.67	33,945.37	33,945.37	33,945.37	33,945.37
Classified Salaries			2,367.10	2,367.10	2,367.10	2,367.10
Employee Benefits	12,155.33	12,155.33	12,155.33	12,155.33	12,155.33	12,155.33
Supplies and Services	23,501.00	23,501.00	23,501.00	23,501.00	23,501.00	23,501.00
Capital Outlays			50,000.00			53,000.00
Other Outgo						
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	42,573.00	42,573.00	121,968.80	71,968.80	71,968.80	124,968.80
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	35,136.00		20,782.00		63,519.00	
Accounts Payable						
TOTAL PRIOR YEAR TRANSACTIONS	35,136.00	0.00	20,782.00	0.00	63,519.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(7,437.00)	50,069.00	30,372.20	(71,968.80)	82,176.20	(62,788.80)
F. ENDING CASH (A + E)	87,983.71	138,052.71	168,424.91	96,456.11	178,634.31	115,845.51
G. ENDING CASH, PLUS ACCRUALS						

ACTUALS THRU MONTH OF (Enter Month Name)		January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	9110	115,845.51	152,188.71	145,156.91	73,188.11	137,358.31	119,259.51		
B. RECEIPTS									
Revenue Limit	8020-8079								0.00
Property Tax	8010-8019	95,620.00	55,281.00	0.00	97,736.00	53,870.00		53,870.00	641,314.00
State Aid	8080-8099								0.00
Other	8100-8299				18,792.00			5,849.00	68,433.00
Federal Revenues	8300-8599	12,692.00	9,656.00		19,611.00			109,904.00	200,143.00
Other State Revenues	8600-8799								0.00
Other Local Revenues	8910-8929								0.00
Interfund Transfers In	8931-8979								0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		108,312.00	64,937.00	0.00	136,139.00	53,870.00	0.00	169,623.00	909,890.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	33,945.37	33,945.37	33,945.37	33,945.37	33,945.37	33,945.37	51,348.00	404,635.04
Classified Salaries	2000-2999	2,367.10	2,367.10	2,367.10	2,367.10	2,367.10	2,367.10		23,671.00
Employee Benefits	3000-3999	12,155.33	12,155.33	12,155.33	12,155.33	12,155.33	12,155.33		145,863.96
Supplies and Services	4000-5999	23,501.00	23,501.00	23,501.00	23,501.00	23,501.00	23,501.00		282,012.00
Capital Outlays	6000-6599								103,000.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		71,968.80	71,968.80	71,968.80	71,968.80	71,968.80	71,968.80	51,348.00	959,182.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									119,437.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,437.00
E. NET INCREASE/DECREASE (B - C + D)		36,343.20	(7,031.80)	(71,968.80)	64,170.20	(18,098.80)	(71,968.80)	118,275.00	70,145.00
F. ENDING CASH (A + E)		152,188.71	145,156.91	73,188.11	137,358.31	119,259.51	47,290.71		165,565.71
G. ENDING CASH, PLUS ACCRUALS									

**Carter G. Woodson Public Charter
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011**

Charter Name: Carter G. Woodson Public Charter

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year

Linda Washington

Print Name

Charter Director

Title

Signature

Date

4-16-10

PREPARER'S INFORMATION:

Theron Freese, CPA

Print Name

Certified Public Accountant

Title

486-1166

lwashington@agapecorp.com

Telephone Number

Signature

Date

4/16/10

tcfreese CPA@sbcglobal.net

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,984,747.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	216,101.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	403,006.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,603,854.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,237,745.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	183,639.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	321,943.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	165,850.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	643,464.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	22,500.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	19,847.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,594,988.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		8,866.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		8,866.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	628,349.83	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		628,349.83	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		628,349.83	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		637,215.83	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Unrestricted - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,984,747.00				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	372,924.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		2,357,671.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,139,745.00				0.00	0.00%
2) Classified Salaries	2000-2999	138,639.00				0.00	0.00%
3) Employee Benefits	3000-3999	289,048.00				0.00	0.00%
4) Books and Supplies	4000-4999	130,934.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	613,092.00				0.00	0.00%
6) Capital Outlay	6000-6599	19,500.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	17,847.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		2,348,805.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		8,866.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8,866.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	621,725.28				0.00	0.00%
b) Audit Adjustments	9793	0.00				0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		621,725.28	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		621,725.28	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		630,591.28	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	216,101.00				0.00	0.00%
3) Other State Revenues	8300-8599	30,082.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		246,183.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	98,000.00				0.00	0.00%
2) Classified Salaries	2000-2999	45,000.00				0.00	0.00%
3) Employee Benefits	3000-3999	32,895.00				0.00	0.00%
4) Books and Supplies	4000-4999	34,916.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	30,372.00				0.00	0.00%
6) Capital Outlay	6000-6599	3,000.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	2,000.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		246,183.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	6,624.55				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		6,624.55	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		6,624.55	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		6,624.55	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study		17.00			0.00	0%
HIGH SCHOOL						
4. General Education		110.00			0.00	0%
5. Special Education					0.00	0%
6. Independent Study		217.00			0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	344.00	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	344.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary		2,000.00			0.00	0%
19. High School		6,000.00			0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	8,000.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	45,854.08	18,808.82	25,866.82	265,692.99	411,116.99	263,872.99
B. RECEIPTS						
Revenue Limit						
Property Tax						
State Aid			99,237.00	277,864.00	79,390.00	178,627.00
Other						
Federal Revenues				2,500.00	500.00	70,000.00
Other State Revenues			20,150.00	56,420.00	16,120.00	36,270.00
Other Local Revenues						
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	0.00	0.00	119,387.00	336,784.00	96,010.00	284,897.00
C. DISBURSEMENTS						
Certificated Salaries	99,020.00	99,020.00	99,020.00	99,020.00	99,020.00	99,020.00
Classified Salaries	14,691.00	14,691.00	14,691.00	14,691.00	14,691.00	14,691.00
Employee Benefits	25,755.00	25,755.00	25,755.00	25,755.00	25,755.00	25,755.00
Supplies and Services	34,596.00	34,596.00	34,596.00	51,894.00	103,788.00	68,731.00
Capital Outlays			11,250.00			
Other Outgo						
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	174,062.00	174,062.00	185,312.00	191,360.00	243,254.00	208,197.00
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	263,997.44	181,120.00	305,751.17			
Accounts Payable	116,980.70					
TOTAL PRIOR YEAR TRANSACTIONS	147,016.74	181,120.00	305,751.17	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)						
	(27,045.26)	7,058.00	239,826.17	145,424.00	(147,244.00)	76,700.00
F. ENDING CASH (A + E)						
	18,808.82	25,866.82	265,692.99	411,116.99	263,872.99	340,572.99
G. ENDING CASH, PLUS ACCRUALS						

ACTUALS THRU MONTH OF (Enter Month Name):		January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH		340,572.99	353,272.99	479,359.99	474,809.99	481,509.99	488,209.99		
B. RECEIPTS									
Revenue Limit									0.00
Property Tax									
State Aid		178,627.00	277,864.00	178,627.00	178,627.00	178,627.00	178,627.00	178,630.00	1,984,747.00
Other		6,000.00							0.00
Federal Revenues		36,270.00	56,420.00	36,270.00	36,270.00	36,270.00	36,270.00	137,101.00	216,101.00
Other State Revenues									
Other Local Revenues									403,006.00
Interfund Transfers In									0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		220,897.00	334,284.00	214,897.00	214,897.00	214,897.00	214,897.00	352,007.00	2,603,854.00
C. DISBURSEMENTS									
Certificated Salaries		99,020.00	99,020.00	99,020.00	99,020.00	99,020.00	99,020.00	49,505.00	1,237,745.00
Classified Salaries		14,691.00	14,691.00	14,691.00	14,691.00	14,691.00	14,691.00	7,347.00	183,639.00
Employee Benefits		25,755.00	25,755.00	25,755.00	25,755.00	25,755.00	25,755.00	12,883.00	321,943.00
Supplies and Services		68,731.00	68,731.00	68,731.00	68,731.00	68,731.00	68,731.00	68,727.00	809,314.00
Capital Outlays				11,250.00					22,500.00
Other Outgo							19,847.00		19,847.00
Interfund Transfers Out									0.00
All Other Financing Uses									0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		208,197.00	208,197.00	219,447.00	208,197.00	208,197.00	228,044.00	138,462.00	2,594,988.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									750,868.61
Accounts Payable									116,980.70
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	633,887.91
E. NET INCREASE/DECREASE (B - C + D)		12,700.00	126,087.00	(4,550.00)	6,700.00	6,700.00	(13,147.00)	213,545.00	642,753.91
F. ENDING CASH (A + E)		353,272.99	479,359.99	474,809.99	481,509.99	488,209.99	475,062.99		688,607.99
G. ENDING CASH, PLUS ACCRUALS									

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	0.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	0.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	_____	_____
b. Enter the number of FTEs from the original adopted report.	25	7.5
c. Are salary and benefit negotiations settled for the current fiscal year?	_____	_____

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	\$37,132	\$5,509.17
3. Period of agreement.	July 1-June 30,2010	July 1-June 30, 2010
4. Is salary increase on-going or a one-time bonus?	On going	On-going

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	No	No
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	_____	_____

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

Repayment of Loan was completed in the 09-10 school year.

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

None at this time

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

None at this time

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

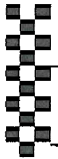
Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education		110.00	110.00	110.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	110.00	110.00	110.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11 Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	110.00	110.00	110.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%



May 28, 2010 2:35PM

FUSD FISCAL SERVICES 5594573559

No. 0972 P 1/1

Morris E. Dalley Charter Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011

Charter Name: Morris E. Dalley Charter Academy

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget <input checked="" type="radio"/>	July 1
First Interim <input type="radio"/>	October 31 (Due December 15)
Second Interim <input type="radio"/>	January 31 (Due March 16)
Third Interim <input type="radio"/>	April 30 - if requested (Due June 1)

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012
Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Melissa Dutra
Print Name
Principal
Title

Melissa Dutra
Signature
5-28-10
Date

PREPARER'S INFORMATION:

Melissa Dutra
Print Name
Principal
Title
559-248-7060
Telephone Number

Melissa Dutra
Signature
5-28-10
Date
melissa.dutra@fics.us
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,730,860.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	18,576.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	702,756.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,452,192.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,343,531.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	147,043.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	405,525.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	55,580.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	283,420.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,235,099.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		217,093.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	250,000.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		250,000.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		467,093.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		467,093.00	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,730,860.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	702,756.00				0.00	0.00%
4) Other Local Revenues	8600-8799	0.00				0.00	0.00%
5) TOTAL REVENUES		2,433,616.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,343,531.00				0.00	0.00%
2) Classified Salaries	2000-2999	147,043.00				0.00	0.00%
3) Employee Benefits	3000-3999	405,525.00				0.00	0.00%
4) Books and Supplies	4000-4999	43,004.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	277,420.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,216,523.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)							
		217,093.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	250,000.00				0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		250,000.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		467,093.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		467,093.00	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999					% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	18,576.00				0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		18,576.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999	12,576.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	6,000.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		18,576.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education	342.00	342.00	342.00	342.00	0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY HIGH SCHOOL & COUNTY SUPPLEMENT	342.00	342.00	342.00	342.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-8.					0.00	0%
11 Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	342.00	342.00	342.00	342.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December	January	February	March
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	0.00	368,747.00	472,634.00	576,523.00	503,315.00	430,109.00	356,901.00	367,053.00	377,205.00
B. RECEIPTS									
Revenue Limit									
Property Tax	148,687.00	148,687.00	148,688.00	98,082.00	98,082.00	98,082.00	167,316.00	167,316.00	167,316.00
State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	14,861.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues	169,708.00	169,708.00	169,708.00	14,969.00	14,969.00	14,969.00	14,969.00	14,969.00	14,969.00
Other Local Revenues									
Interfund Transfers In									
All Other Financing Sources	250,000.00								
Other Receipts/Non-Revenue									
TOTAL RECEIPTS	583,256.00	318,395.00	318,396.00	113,051.00	113,051.00	113,051.00	182,285.00	182,285.00	182,285.00
C. DISBURSEMENTS									
Certificated Salaries	111,961.00	111,961.00	111,961.00	111,961.00	111,961.00	111,961.00	111,961.00	111,960.00	111,961.00
Classified Salaries	12,254.00	12,254.00	12,253.00	12,254.00	12,253.00	12,254.00	12,253.00	12,254.00	12,253.00
Employee Benefits	33,794.00	33,793.00	33,794.00	33,794.00	33,793.00	33,794.00	33,794.00	33,793.00	33,794.00
Supplies and Services	9,263.00	9,263.00	9,262.00	4,632.00	4,632.00	4,632.00	2,316.00	2,316.00	2,316.00
Capital Outlays	47,237.00	47,237.00	47,237.00	23,618.00	23,618.00	23,618.00	11,809.00	11,810.00	11,809.00
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
Other Disbursements/non Expenditures									
TOTAL DISBURSEMENTS	214,509.00	214,508.00	214,507.00	186,259.00	186,257.00	186,259.00	172,133.00	172,133.00	172,133.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									
Accounts Payable									
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	368,747.00	103,887.00	103,889.00	(73,208.00)	(73,206.00)	(73,208.00)	10,152.00	10,152.00	10,152.00
F. ENDING CASH (A + E)	368,747.00	472,634.00	576,523.00	503,315.00	430,109.00	356,901.00	367,053.00	377,205.00	387,357.00
G. ENDING CASH, PLUS ACCRUALS									

Object	April		May		June		Accruals		Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
9110	387,357.00		330,602.00		273,848.00				
B. RECEIPTS									
Revenue Limit									
Property Tax	80,773.00		80,773.00		80,773.00		242,321.00		1,726,896.00
State Aid	0.00		0.00		0.00				0.00
Other	0.00		0.00		0.00				0.00
Federal Revenues	0.00		0.00		0.00		3,715.00		18,576.00
Other State Revenues	34,606.00		34,606.00		34,606.00				702,756.00
Other Local Revenues									0.00
Interfund Transfers In									0.00
All Other Financing Sources									250,000.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS	115,379.00		115,379.00		115,379.00		246,036.00		2,698,228.00
C. DISBURSEMENTS									
1000-1999	111,961.00		111,961.00		111,961.00				1,343,531.00
2000-2999	12,254.00		12,253.00		12,254.00				147,043.00
3000-3999	33,794.00		33,794.00		33,794.00				405,525.00
4000-5999	2,316.00		2,316.00		2,316.00				55,580.00
6000-6599	11,809.00		11,809.00		11,809.00				283,420.00
7000-7499									0.00
7600-7629									0.00
7630-7699									0.00
Other Disbursements/Non Expenditures									0.00
TOTAL DISBURSEMENTS	172,134.00		172,133.00		172,134.00		0.00		2,235,099.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS	0.00		0.00		0.00		0.00		0.00
E. NET INCREASE/DECREASE (B - C + D)	(56,755.00)		(56,754.00)		(56,755.00)		246,036.00		463,129.00
F. ENDING CASH (A + E)	330,602.00		273,848.00		217,093.00				463,129.00
G. ENDING CASH, PLUS ACCRUALS									

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>342.00</u>	ADA
b. Enter Projected Year Totals Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>342.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	

e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>19.275</u>	<u>4.5</u>
b. Enter the number of FTEs from the original adopted report.	<u> </u>	<u> </u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u> </u>	<u> </u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u> </u>	<u> </u>
2. Amount of salary settlement included in the budget.	<u> </u>	<u> </u>
3. Period of agreement.	<u> </u>	<u> </u>
4. Is salary increase on-going or a one-time bonus?	<u> </u>	<u> </u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u> </u>	<u> </u>
2. If yes, how much for each of the following:		
a. Salaries	<u> </u>	<u> </u>
b. Health and Welfare Benefits	<u> </u>	<u> </u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u> </u>	<u> </u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

- a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? NO
- b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Annual Cost	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Charter School Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Retiree Contribution			

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

New Millennium Institute of Education
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011

Charter Name: New Millennium Institute of Education

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year

Nadar Ali
Print Name

Interim, Administrator
Title

Signature

Date

PREPARER'S INFORMATION:

Marshall Kelley
Print Name

Accountant
Title

(559) 266-6738
Telephone Number

Signature

Date

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,387,535.00	1,387,535.00	0.00	0.00	(1,387,535.00)	0.00%
2) Federal Revenues	8100-8299	115,000.00	115,000.00	0.00	0.00	(115,000.00)	0.00%
3) Other State Revenues	8300-8599	247,550.00	247,550.00	0.00	0.00	(247,550.00)	0.00%
4) Other Local Revenues	8600-8799	330,060.00	330,060.00	0.00	0.00	(330,060.00)	0.00%
5) TOTAL REVENUES		2,080,145.00	2,080,145.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	660,434.08	660,434.08	0.00	0.00	660,434.08	0.00%
2) Classified Salaries	2000-2999	291,411.12	291,411.12	0.00	0.00	291,411.12	0.00%
3) Employee Benefits	3000-3999	253,267.14	253,267.14	0.00	0.00	253,267.14	0.00%
4) Books and Supplies	4000-4999	199,059.56	199,059.56	0.00	0.00	199,059.56	0.00%
5) Services, Other Operating Expenses	5000-5999	409,363.85	409,363.85	0.00	0.00	409,363.85	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	186,609.25	186,609.25	0.00	0.00	186,609.25	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,000,145.00	2,000,145.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)							
		80,000.00	80,000.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		80,000.00	80,000.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		80,000.00	80,000.00		0.00		

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted Resources 0000-1999				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,387,535.00	1,387,535.00			(1,387,535.00)	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	247,550.00	247,550.00			(247,550.00)	0.00%
4) Other Local Revenues	8600-8799	330,060.00	330,060.00			(330,060.00)	0.00%
5) TOTAL REVENUES		1,965,145.00	1,965,145.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	585,434.08	585,434.08			585,434.08	0.00%
2) Classified Salaries	2000-2999	291,411.12	291,411.12			291,411.12	0.00%
3) Employee Benefits	3000-3999	243,214.14	243,214.14			243,214.14	0.00%
4) Books and Supplies	4000-4999	174,059.56	174,059.56			174,059.56	0.00%
5) Services, Other Operating Expenses	5000-5999	406,716.85	406,716.85			406,716.85	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	184,309.25	184,309.25			184,309.25	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,885,145.00	1,885,145.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		80,000.00	80,000.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		80,000.00	80,000.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		80,000.00	80,000.00		0.00		

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	115,000.00	115,000.00			(115,000.00)	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		115,000.00	115,000.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	75,000.00	75,000.00			75,000.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999	10,053.00	10,053.00			10,053.00	0.00%
4) Books and Supplies	4000-4999	25,000.00	25,000.00			25,000.00	0.00%
5) Services, Other Operating Expenses	5000-5999	2,647.00	2,647.00			2,647.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	2,300.00	2,300.00			2,300.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		115,000.00	115,000.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		30.00	30.00	30.00	0.00	0%
2. Special Education					0.00	0%
3. Independent Study		10.00	10.00	10.00	0.00	0%
HIGH SCHOOL						
4. General Education		60.00	60.00	60.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study		175.00	175.00	175.00	0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	275.00	275.00	275.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	275.00	275.00	275.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	63,192.30	294,972.99	151,297.34	10,868.59	11,218.64	265,584.69
B. RECEIPTS						
Revenue Limit						
Property Tax		1,780.60		16,025.40	24,928.40	8,012.70
State Aid		13,875.35		124,878.15	194,254.90	127,439.08
Other		1,097.25		9,875.25	15,361.50	4,937.63
Federal Revenues					80,000.00	
Other State Revenues					100,250.00	
Other Local Revenues		6,250.00	6,250.00	6,250.00	6,250.00	6,250.00
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue			20,000.00	10,000.00		
TOTAL RECEIPTS	0.00	23,003.20	26,250.00	167,028.80	421,044.80	146,639.41
C. DISBURSEMENTS						
Certificated Salaries	46,780.74	55,036.17	55,036.17	55,036.17	55,036.17	55,036.17
Classified Salaries	20,641.62	24,284.26	24,284.26	24,284.26	24,284.26	24,284.26
Employee Benefits	17,939.76	21,105.60	21,105.60	21,105.60	21,105.60	21,105.60
Supplies and Services	50,701.95	50,701.95	50,701.95	50,701.95	50,701.95	50,701.95
Capital Outlays						
Other Outgo	15,550.77	15,550.77	15,550.77	15,550.77	15,550.77	15,550.77
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	151,614.85	166,678.75	166,678.75	166,678.75	166,678.75	166,678.75
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	383,395.44					
Accounts Payable						
TOTAL PRIOR YEAR TRANSACTIONS	383,395.44	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	231,760.59	(143,675.55)	(140,428.75)	350.05	254,366.05	(20,039.34)
F. ENDING CASH (A + E)	294,972.89	151,297.34	10,868.59	11,218.64	265,584.69	245,545.35
G. ENDING CASH, PLUS ACCRUALS						

		January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH		245,545.35	272,908.20	338,647.66	221,595.52	211,945.57	180,611.02		
B. RECEIPTS									
Revenue Limit									
Property Tax		23,147.80	24,038.10	890.30	16,025.40	10,683.60	8,012.70	44,515.00	178,060.00
State Aid		180,379.55	187,317.23	6,937.68	124,878.15	98,252.10	62,439.08	346,883.73	1,467,535.00
Other		14,264.25	14,812.88	548.63	9,875.25	6,583.50	4,937.63	27,431.23	109,725.00
Federal Revenues				35,000.00					115,000.00
Other State Revenues						13,575.00			113,825.00
Other Local Revenues		6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00
Interfund Transfers In									0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		224,041.60	232,418.21	49,626.61	157,028.80	135,344.20	81,639.41	425,079.96	2,089,145.00
C. DISBURSEMENTS									
Certificated Salaries		55,036.17	55,036.17	55,036.17	55,036.17	55,036.17	63,291.60		660,434.04
Classified Salaries		24,284.26	24,284.26	24,284.26	24,284.26	24,284.26	27,926.90		291,411.12
Employee Benefits		21,105.60	21,105.60	21,105.60	21,105.60	21,105.60	24,271.44		253,267.20
Supplies and Services		50,701.95	50,701.95	50,701.95	50,701.95	50,701.95	50,701.95		608,423.40
Capital Outlays									0.00
Other Outgo		15,550.77	15,550.77	15,550.77	15,550.77	15,550.77	15,550.77		186,609.24
Interfund Transfers Out									0.00
All Other Financing Uses									0.00
Other Disbursements/non Expenditures		30,000.00							30,000.00
TOTAL DISBURSEMENTS		196,678.75	166,678.75	166,678.75	166,678.75	166,678.75	181,742.65	0.00	2,030,145.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									383,395.44
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	383,395.44
E. NET INCREASE/DECREASE (B - C + D)		27,362.85	65,739.46	(117,052.14)	(9,649.95)	(31,334.55)	(100,103.24)	425,079.96	442,395.44
F. ENDING CASH (A + E)		272,908.20	338,647.66	221,595.52	211,945.57	180,611.02	80,507.78		505,587.74
G. ENDING CASH, PLUS ACCRUALS									

1 Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>275.00</u>	ADA
b. Enter Projected Year Totals Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>275.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>14</u>	<u>2</u>
b. Enter the number of FTEs from the original adopted report.	<u>14</u>	<u>2</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>0</u>	<u>0</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) NO

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1. 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:	8	897994	100524	100524	100524	100524

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) NO

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

NONE

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

NONE

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following: _____

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

**School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

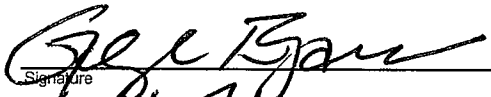
Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year

George Egawa
Print Name

Interim Executive Director
Title

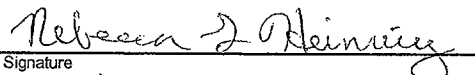

Signature
4/15/10
Date

PREPARER'S INFORMATION:

Rebecca Heinricy
Print Name

Finance Director
Title

(559) 263-1030
Telephone Number


Signature

4/15/10
Date

rebecca.heinricy@fresnoeoc.org
E-Mail Address

Karn Hare.

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2010/2011 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary Unrestricted/Restricted				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,554,409.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	98,433.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	202,645.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	316,189.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,171,676.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,008,617.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	328,696.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	368,941.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	68,050.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	397,372.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,171,676.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	79,370.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		79,370.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		79,370.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		79,370.00	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,551,289.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	158,645.00				0.00	0.00%
4) Other Local Revenues	8800-8799	316,189.00				0.00	0.00%
5) TOTAL REVENUES		2,026,123.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,008,617.00				0.00	0.00%
2) Classified Salaries	2000-2999	269,505.00				0.00	0.00%
3) Employee Benefits	3000-3999	350,418.00				0.00	0.00%
4) Books and Supplies	4000-4999	16,760.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	380,823.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,026,123.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	79,370.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		79,370.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		79,370.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		79,370.00	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,120.00				0.00	0.00%
2) Federal Revenues	8100-8299	98,433.00				0.00	0.00%
3) Other State Revenues	8300-8599	44,000.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		145,553.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999	59,191.00				0.00	0.00%
3) Employee Benefits	3000-3999	18,523.00				0.00	0.00%
4) Books and Supplies	4000-4999	51,290.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	16,549.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		145,553.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	240.00	240.00	240.00	240.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	240.00	240.00	240.00	240.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-8.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	240.00	240.00	240.00	240.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School	48,812.00	48,812.00	48,812.00	48,812.00	0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	48,812.00	48,812.00	48,812.00	48,812.00	0.00	0%
COMMUNITY DAY SCHOOLS Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

ACTUALS THRU MONTH OF (Enter Month Name):		July	August	September	October	November	December
A. BEGINNING CASH	9110	0.00	0.00	0.00	127,857.00	19,852.00	0.00
B. RECEIPTS							
Revenue Limit	8020-8079						
Property Tax	8010-8019	0.00	129,431.00	258,862.00	0.00	129,431.00	130,662.00
State Aid	8080-8099						
Other	8100-8299	16,405.00	16,405.00		49,215.00		
Federal Revenues	8300-8599	36,547.00	36,547.00	36,547.00	10,332.00	10,334.00	10,334.00
Other State Revenues	8600-8799	65,134.00	61,475.00	13,420.00	13,420.00	13,421.00	13,421.00
Other Local Revenues	8810-8929						
Interfund Transfers In	8931-8979						
All Other Financing Sources							
Other Receipts/Non-Revenue		62,886.00	(62,886.00)			7,934.00	26,555.00
TOTAL RECEIPTS		180,972.00	180,972.00	308,829.00	72,967.00	161,120.00	180,972.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	84,051.00	84,051.00	84,051.00	84,051.00	84,051.00	84,051.00
Classified Salaries	2000-2999	27,391.00	27,391.00	27,391.00	27,391.00	27,391.00	27,391.00
Employee Benefits	3000-3999	30,745.00	30,745.00	30,745.00	30,745.00	30,745.00	30,745.00
Supplies and Services	4000-5999	38,785.00	38,785.00	38,785.00	38,785.00	38,785.00	38,785.00
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		180,972.00	180,972.00	180,972.00	180,972.00	180,972.00	180,972.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	127,857.00	(108,005.00)	(19,852.00)	0.00
F. ENDING CASH (A + E)		0.00	0.00	127,857.00	19,852.00	0.00	0.00
G. ENDING CASH, PLUS ACCRUALS							

Object	ACTUALS THRU MONTH OF (Enter Month Name)												
	January	February	March	April	May	June	Accruals	Total					
A. BEGINNING CASH	0.00	67,157.00	55,779.00	0.00	0.00	23,925.00							
B. RECEIPTS													
Revenue Limit													
Property Tax													0.00
State Aid	258,863.00	129,432.00	0.00	258,864.00	129,432.00	129,432.00							1,554,409.00
Other													0.00
Federal Revenues		16,408.00											98,433.00
Other State Revenues	10,334.00	10,334.00	10,335.00	10,334.00	10,334.00	10,333.00							202,645.00
Other Local Revenues	13,421.00	13,421.00	13,421.00	13,421.00	65,134.00	17,080.00							316,189.00
Interfund Transfers In													0.00
All Other Financing Sources													0.00
Other Receipts/Non-Revenue	(34,489.00)		101,439.00	(101,645.00)		206.00							0.00
TOTAL RECEIPTS	248,129.00	169,595.00	125,195.00	180,974.00	204,900.00	157,051.00	0.00						2,171,676.00
C. DISBURSEMENTS													
Certificated Salaries	84,051.00	84,052.00	84,052.00	84,052.00	84,052.00	84,052.00							1,008,617.00
Classified Salaries	27,391.00	27,391.00	27,392.00	27,392.00	27,392.00	27,392.00							328,696.00
Employee Benefits	30,745.00	30,745.00	30,745.00	30,745.00	30,745.00	30,746.00							368,941.00
Supplies and Services	38,785.00	38,785.00	38,785.00	38,785.00	38,786.00	38,786.00							465,422.00
Capital Outlays													0.00
Other Outgo													0.00
Interfund Transfers Out													0.00
All Other Financing Uses													0.00
Other Disbursements/iron Expenditures													0.00
TOTAL DISBURSEMENTS	180,972.00	180,973.00	180,974.00	180,974.00	180,975.00	180,976.00	0.00						2,171,676.00
D. PRIOR YEAR TRANSACTIONS													
Accounts Receivable													0.00
Accounts Payable													0.00
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
E. NET INCREASE/DECREASE (B - C + D)	67,157.00	(11,378.00)	(56,779.00)	0.00	23,925.00	(23,925.00)	0.00						0.00
F. ENDING CASH (A + E)	67,157.00	55,779.00	0.00	0.00	23,925.00	0.00							0.00
G. ENDING CASH, PLUS ACCRUALS													0.00

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>240.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>240.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>17</u>	<u>8.5</u>
b. Enter the number of FTEs from the original adopted report.	<u>17</u>	<u>8.5</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u> </u>	<u> </u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

NO

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc. that have occurred since budget adoption that may impact the budget.

NONE

7 Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

**Sierra Charter School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011**

Charter Name: Sierra Charter School

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Lisa Marasco
Print Name

Lisa Marasco
Signature

Principal/CEO
Title

May 4, 2010
Date

PREPARER'S INFORMATION

Sherry Iida
Print Name

Sherry Iida
Signature

Business Director
Title

May 4, 2010
Date

559-476-3402
Telephone Number

siida@sierracharter.org
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,997,542.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	181,155.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	503,375.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	231,901.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		4,913,973.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,236,289.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	576,686.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,077,078.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	214,561.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	703,064.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		4,807,678.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		106,295.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		106,295.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,404,493.68	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		1,404,493.68	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,404,493.68	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,510,788.68	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,997,542.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	493,305.00				0.00	0.00%
4) Other Local Revenues	8600-8799	9,100.00				0.00	0.00%
5) TOTAL REVENUES		4,499,947.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,790,727.00				0.00	0.00%
2) Classified Salaries	2000-2999	576,686.00				0.00	0.00%
3) Employee Benefits	3000-3999	885,950.00				0.00	0.00%
4) Books and Supplies	4000-4999	190,586.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	671,564.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		4,115,513.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)		384,434.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00				0.00	0.00%
b) Transfers Out	7610-7629	0.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00				0.00	0.00%
b) Uses	7630-7699	0.00				0.00	0.00%
3) Contributions	8980-8999	(55,428.00)				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(55,428.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		329,006.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	1,181,782.68				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		1,181,782.68	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,181,782.68	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,510,788.68	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00				0.00	0.00%
2) Federal Revenues	8100-8299	181,155.00				0.00	0.00%
3) Other State Revenues	8300-8599	10,070.00				0.00	0.00%
4) Other Local Revenues	8600-8799	222,801.00				0.00	0.00%
5) TOTAL REVENUES		414,026.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	445,562.00				0.00	0.00%
2) Classified Salaries	2000-2999	0.00				0.00	0.00%
3) Employee Benefits	3000-3999	191,128.00				0.00	0.00%
4) Books and Supplies	4000-4999	23,975.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	31,500.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		692,165.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)		(278,139.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00				0.00	0.00%
b) Transfers Out	7610-7629	0.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00				0.00	0.00%
b) Uses	7630-7699	0.00				0.00	0.00%
3) Contributions	8980-8999	55,428.00				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		55,428.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(222,711.00)	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	222,711.00				0.00	0.00%
b) Audit Adjustments	9793	0.00				0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		222,711.00	0.00		0.00		
d) Other Restatements	9795	0.00				0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		222,711.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		0.00	0.00	0.00	0.00	0%
2. Special Education		14.00	14.00	14.00	0.00	0%
3. Independent Study		148.00	148.00	148.00	0.00	0%
HIGH SCHOOL						
4. General Education		0.00	0.00	0.00	0.00	0%
5. Special Education		40.00	40.00	40.00	0.00	0%
6. Independent Study		503.00	503.00	503.00	0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools		0.00	0.00	0.00	0.00	0%
8. Special Education		0.00	0.00	0.00	0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	705.00	705.00	705.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	705.00	705.00	705.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

1 Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>705.00</u>	ADA
b. Enter Projected Year Totals Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>705.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

N/A

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>N/A</u>	<u>N/A</u>
b. Enter the number of FTEs from the original adopted report.	<u>42.08</u>	<u>8.83</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>N/A</u>	<u>N/A</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1 Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1. 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7 Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns.

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Annual Cost	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Charter School Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Retiree Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1 What is the unfunded liability for providing this benefit?

N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

N/A

**University High School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011**

Charter Name: University High School

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year

James Bushman
Print Name

Signature

Head of School
Title

16-Apr-10
Date

PREPARER'S INFORMATION:

Janelle Utheim
Print Name

Signature

Business Manager
Title

April 16, 2010
Date

559-855-3662
Telephone Number

jutheim@sierra.k12.ca.us
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,527,264.00	2,527,264.00	0.00	2,527,264.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	258,595.00	258,595.00	0.00	258,595.00	0.00	0.00%
4) Other Local Revenues	8600-8799	195,000.00	195,000.00	0.00	195,000.00	0.00	0.00%
5) TOTAL REVENUES		2,980,859.00	2,980,859.00	0.00	2,980,859.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,605,972.00	1,605,972.00	0.00	1,605,972.00	0.00	0.00%
2) Classified Salaries	2000-2999	161,875.00	161,875.00	0.00	161,875.00	0.00	0.00%
3) Employee Benefits	3000-3999	583,389.00	583,389.00	0.00	583,389.00	0.00	0.00%
4) Books and Supplies	4000-4999	140,000.00	140,000.00	0.00	140,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	130,920.00	130,920.00	0.00	130,920.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	385,706.00	385,706.00	0.00	385,706.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		3,007,862.00	3,007,862.00	0.00	3,007,862.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)							
		(27,003.00)	(27,003.00)	0.00	(27,003.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(27,003.00)	(27,003.00)	0.00	(27,003.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	1,258,893.00	1,258,893.00		1,258,893.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		1,258,893.00	1,258,893.00		1,258,893.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,258,893.00	1,258,893.00		1,258,893.00		
2) Ending Balance, June 30 (E + F1e)		1,231,890.00	1,231,890.00		1,231,890.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,527,264.00	2,527,264.00	0.00	2,527,264.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	205,083.00	205,083.00	0.00	205,083.00	0.00	0.00%
4) Other Local Revenues	8600-8799	195,000.00	195,000.00	0.00	195,000.00	0.00	0.00%
5) TOTAL REVENUES		2,927,347.00	2,927,347.00	0.00	2,927,347.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,605,972.00	1,605,972.00	0.00	1,605,972.00	0.00	0.00%
2) Classified Salaries	2000-2999	161,875.00	161,875.00	0.00	161,875.00	0.00	0.00%
3) Employee Benefits	3000-3999	583,389.00	583,389.00	0.00	583,389.00	0.00	0.00%
4) Books and Supplies	4000-4999	86,488.00	86,488.00	0.00	86,488.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	130,920.00	130,920.00	0.00	130,920.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	385,706.00	385,706.00	0.00	385,706.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,954,350.00	2,954,350.00	0.00	2,954,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		(27,003.00)	(27,003.00)	0.00	(27,003.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(27,003.00)	(27,003.00)	0.00	(27,003.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	1,258,893.00	1,258,893.00		1,258,893.00	0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		1,258,893.00	1,258,893.00		1,258,893.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,258,893.00	1,258,893.00		1,258,893.00		
2) Ending Balance, June 30 (E + F1e)		1,231,890.00	1,231,890.00		1,231,890.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	53,512.00	53,512.00	0.00	53,512.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		53,512.00	53,512.00	0.00	53,512.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	53,512.00	53,512.00	0.00	53,512.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		53,512.00	53,512.00	0.00	53,512.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education		435.06	435.06	435.06	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	435.06	435.06	435.06	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	435.06	435.06	435.06	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	742,287.85	1,138,536.15	1,427,147.93	1,599,065.91	1,417,123.02	1,442,369.79
B. RECEIPTS						
Revenue Limit						
Property Tax						
State Aid	14,361.42	323,319.84	362,845.56	19,148.56	205,341.56	205,341.56
Other						
Federal Revenues						
Other State Revenues	4,237.00		15,904.00	21,983.00	7,917.00	22,938.00
Other Local Revenues		68,400.00	14,000.00	1,174.81	34,112.00	15,872.00
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	18,598.42	391,719.84	392,749.56	42,306.37	247,370.56	244,151.56
C. DISBURSEMENTS						
Certificated Salaries	9,537.75	33,100.53	135,286.41	138,042.65	137,359.53	134,623.24
Classified Salaries	5,462.08	7,109.22	12,628.89	15,041.97	12,375.88	14,694.87
Employee Benefits	48,615.75	48,615.75	48,615.75	48,615.75	48,615.75	48,615.75
Supplies and Services	27,937.54	14,282.56	24,300.73	22,548.89	23,772.63	15,015.24
Capital Outlays						
Other Outgo						
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	91,553.12	103,108.06	220,831.58	224,249.26	222,123.79	212,949.10
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	631,329.00					
Accounts Payable	162,126.00					
TOTAL PRIOR YEAR TRANSACTIONS	469,203.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	396,248.30	288,611.78	171,917.98	(181,942.89)	25,246.77	31,202.46
F. ENDING CASH (A + E)	1,138,536.15	1,427,147.93	1,599,065.91	1,417,123.02	1,442,369.79	1,473,572.25
G. ENDING CASH, PLUS ACCRUALS						

Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):								
A. BEGINNING CASH	1,473,572.25	1,658,881.74	1,711,213.74	1,508,339.95	1,685,004.42	1,561,567.89		
B. RECEIPTS								
Revenue Limit								0.00
Property Tax	358,367.56	229,656.98	16,754.99	363,902.99	208,149.99	16,754.99	203,318.00	2,527,264.00
State Aid								0.00
Other								0.00
Federal Revenues								0.00
Other State Revenues	39,565.00	24,655.00	15,003.00	20,437.00	7,501.00	0.00	78,455.00	258,595.00
Other Local Revenues		15,000.00		25,000.00		21,441.19		195,000.00
Interfund Transfers In								0.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	397,932.56	269,311.98	31,757.99	409,339.99	215,650.99	38,196.18	281,773.00	2,980,859.00
C. DISBURSEMENTS								
Certificated Salaries	135,735.33	136,825.69	140,095.22	140,095.32	140,095.32	140,095.21	185,079.80	1,605,972.00
Classified Salaries	10,264.71	17,698.25	16,649.82	16,649.83	16,649.83	16,649.85		161,875.00
Employee Benefits	48,615.75	48,615.75	48,615.75	48,615.75	48,615.75	48,615.75		583,389.00
Supplies and Services	18,007.28	13,840.29	29,270.99	27,314.62	27,314.62	27,314.61		270,920.00
Capital Outlays								0.00
Other Outgo					106,412.00	279,294.00		385,706.00
Interfund Transfers Out								0.00
All Other Financing Uses								0.00
Other Disbursements/non Expenditures								0.00
TOTAL DISBURSEMENTS	212,623.07	216,979.98	234,631.78	232,675.52	339,087.52	511,969.42	185,079.80	3,007,862.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable								631,329.00
Accounts Payable								162,126.00
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469,203.00
E. NET INCREASE/DECREASE (B - C + D)	185,309.49	52,332.00	(202,873.79)	176,664.47	(123,436.53)	(473,773.24)	96,693.20	442,200.00
F. ENDING CASH (A + E)	1,658,881.74	1,711,213.74	1,508,339.95	1,685,004.42	1,561,567.89	1,087,794.65		1,184,487.85
G. ENDING CASH, PLUS ACCRUALS								

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	435.06	ADA
b. Enter Projected Year Totals Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	435.06	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	19.75	2.75
b. Enter the number of FTEs from the original adopted report.	19.75	2.75
c. Are salary and benefit negotiations settled for the current fiscal year?	No	No

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	_____	_____

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2010	2010/2011 Payments (P & I)	2011/2012 Payment (P & I)	2012/2013 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc. that have occurred since budget adoption that may impact the budget.

7 Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

The building project began in August 2008. Completion of the building is scheduled for November 2010.

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2010/2011	2011/2012	2012/2013
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

Valley Arts & Science Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011

Charter Name: Valley Arts & Science Academy

Chartering Authority: Fresno Unified

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

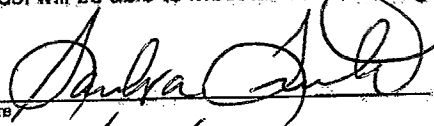
Subsequent Year 1: 2011/2012
Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Sandra Fuerte
Print Name

Executive Director
Title


Signature

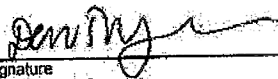
4/16/2010
Date

PREPARER'S INFORMATION:

Dorothy Lee
Print Name

Director of Client Management
Title

310-279-5092
Telephone Number


Signature

4-14-10
Date

dorothy@edtec.com
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary Unrestricted/Restricted				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,511,891.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	179,681.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	438,022.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	48,440.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,178,034.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	734,060.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	306,144.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	276,509.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	182,058.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	599,572.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,098,343.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)		79,691.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		79,691.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	317,791.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		317,791.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		317,791.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		397,482.00	0.00		0.00		

2010/2011 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Unrestricted - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,511,891.00				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	334,132.00				0.00	0.00%
4) Other Local Revenues	8600-8799	48,440.00				0.00	0.00%
5) TOTAL REVENUES		1,894,463.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	714,060.00				0.00	0.00%
2) Classified Salaries	2000-2999	157,431.00				0.00	0.00%
3) Employee Benefits	3000-3999	269,009.00				0.00	0.00%
4) Books and Supplies	4000-4999	74,700.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	599,572.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,814,772.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 B9)		79,691.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8960-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		79,691.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791	317,791.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		317,791.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		317,791.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		397,482.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted Resources 2000-9999				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	179,681.00				0.00	0.00%
3) Other State Revenues	8300-8599	103,890.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		283,571.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	20,000.00				0.00	0.00%
2) Classified Salaries	2000-2999	148,713.00				0.00	0.00%
3) Employee Benefits	3000-3999	7,500.00				0.00	0.00%
4) Books and Supplies	4000-4999	107,358.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		283,571.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		277.00			0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	277.00	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	277.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	76,325.00	127,874.25	206,127.94	196,787.78	138,843.72	129,563.90
B. RECEIPTS						
Revenue Limit						
Property Tax		10,698.66	21,397.32	14,264.88	14,264.88	14,264.88
State Aid		58,212.65	58,212.65	104,782.77	104,782.77	104,782.77
Other		12,720.12	13,780.13	16,960.16	36,464.34	16,960.16
Federal Revenues			0.00	0.00	20,095.98	20,095.98
Other State Revenues		225.33	11,679.14	9,992.04	18,790.99	142,051.43
Other Local Revenues	100.00	100.00	4,824.00	4,824.00	4,824.00	4,824.00
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	100.00	81,956.76	109,893.24	150,823.85	199,222.97	302,979.22
C. DISBURSEMENTS						
Certificated Salaries	6,447.17	64,478.98	66,313.38	66,313.38	66,313.38	66,313.38
Classified Salaries	4,290.00	12,297.27	28,955.67	28,955.67	28,955.67	28,955.67
Employee Benefits	15,040.52	21,282.16	24,012.14	23,803.14	23,383.74	23,383.74
Supplies and Services	42,920.05	42,994.59	71,071.49	68,571.49	68,571.49	71,071.49
Capital Outlays						
Other Outgo						
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures	12,445.65	12,559.76	21,046.31	21,124.22	21,278.49	21,360.05
TOTAL DISBURSEMENTS	81,143.38	153,612.77	211,399.00	208,767.92	208,502.79	211,084.34
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	149,375.52	166,692.59	92,165.60	0.00	0.00	4,226.72
Accounts Payable	16,782.89	16,782.89				
TOTAL PRIOR YEAR TRANSACTIONS	132,592.63	149,909.69	92,165.60	0.00	0.00	4,226.72
E. NET INCREASE/DECREASE (B - C + D)	51,549.25	78,253.69	(9,340.16)	(57,944.06)	(9,279.82)	96,121.60
F. ENDING CASH (A + E)	127,874.25	206,127.94	196,787.78	138,843.72	129,563.90	225,685.49
G. ENDING CASH, PLUS ACCRUALS						

Object	ACTUALS THRU MONTH OF (Enter Month Name):												Total	
	January	February	March	April	May	June	Accruals							
A. BEGINNING CASH	225,685.49	206,895.23	240,686.58	112,276.04	117,796.80	23,830.53								
B. RECEIPTS														
Revenue Limit														
Property Tax	14,264.88	14,264.88	22,007.30	11,003.65	11,003.65	11,003.65	11,004.00							169,442.62
State Aid	104,782.77	104,782.77	263.25	105,298.80	73,709.16	52,649.40	294,573.00							1,166,832.75
Other	16,960.16	16,960.16	7,468.39	7,468.39	7,468.39	7,468.39	14,937.00							175,615.81
Federal Revenues	39,718.80	0.00	20,095.98	39,718.80	0.00	20,095.98	19,859.00							179,680.54
Other State Revenues	9,992.04	102,098.00	20,128.20	38,018.98	9,931.33	20,128.20	54,986.00							438,021.69
Other Local Revenues	4,824.00	4,824.00	4,824.00	4,824.00		4,824.00								48,440.00
Interfund Transfers In														
All Other Financing Sources														0.00
Other Receipts/Non-Revenue						65,000.00								65,000.00
TOTAL RECEIPTS	190,542.65	242,929.81	74,787.12	206,332.62	106,936.53	181,169.62	395,359.00							2,243,033.40
C. DISBURSEMENTS														
Certificated Salaries	66,313.38	66,313.38	66,313.38	66,313.38	66,313.38	66,313.38								734,060.00
Classified Salaries	28,955.67	28,955.67	28,955.67	28,955.67	28,955.67	28,955.67								306,144.00
Employee Benefits	24,012.84	23,593.44	23,467.62	23,425.68	23,425.68	23,425.68	4,253.00							276,509.40
Supplies and Services	66,571.49	66,571.49	71,071.49	68,571.49	68,571.49	71,071.49								781,629.59
Capital Outlays														0.00
Other Outgo														0.00
Interfund Transfers Out														0.00
All Other Financing Uses														0.00
Other Disbursements/non Expenditures	21,479.52	21,704.47	13,389.49	13,545.62	13,636.56	13,793.49								207,363.62
TOTAL DISBURSEMENTS	209,332.92	208,138.46	203,197.66	200,811.85	200,902.80	203,559.73	4,253.00							2,305,706.61
D. PRIOR YEAR TRANSACTIONS														
Accounts Receivable														412,460.43
Accounts Payable														33,565.79
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00							378,894.64
E. NET INCREASE/DECREASE (B - C + D)	(18,790.26)	33,791.35	(128,410.54)	5,520.76	(93,966.27)	(22,390.10)	391,106.00							316,221.43
F. ENDING CASH (A + E)	206,895.23	240,686.58	112,276.04	117,796.80	23,830.53	1,440.43								392,546.43
G. ENDING CASH, PLUS ACCRUALS														

**Valley Preparatory Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2010/2011**

Charter Name: Valley Preparatory Academy

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2010/2011

Subsequent Year 1: 2011/2012

Subsequent Year 2: 2012/2013

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Shelly Melton
Print Name

Executive Director
Title

Shelly Melton
Signature

4/26/10
Date

PREPARER'S INFORMATION:

Stephanie Cho
Print Name

Business Manager, EdTec
Title

510-663-3500 x329
Telephone Number

Stephanie Cho
Signature

4/26/2010
Date

stephaniec@edtec.com
E-Mail Address

**Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721**

Valley Preparatory Academy

Budget Summary

As of March 31, 2010

	2010/11		2011/12		2012/13	
	Forecast	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection
SUMMARY						
Revenue						
General Block Grant	1,272,268	1,584,473	1,603,046	1,670,058		
Federal Income	97,992	124,223	139,696	143,727		
Other State Income	215,539	174,887	182,447	191,680		
Other Local Revenue	15,037	11,240	11,464	11,694		
Fundraising and Grants	22,856	30,000	30,600	31,212		
Total Revenue	1,623,693	1,904,822	1,967,254	2,048,371		
Expenses						
Compensation and Benefits	1,009,595	1,073,799	1,296,992	1,353,437		
Books & Supplies	103,891	152,710	127,724	133,819		
Services & Operating Exp.	423,494	459,421	464,027	472,669		
Capital Outlay	-	-	10,000	10,000		
Total Expenses	1,536,980	1,685,930	1,898,743	1,969,925		
Operating Income (excluding Depreciation)	86,713	218,892	68,510	78,446		
<i>Operating Income (including Depreciation)</i>	<i>71,713</i>	<i>203,892</i>	<i>61,510</i>	<i>67,446</i>		
Fund Balance						
Beginning Balance (Unaudited)	(119,508)	(40,558)	178,335	246,845		
Audit Adjustment						
Beginning Balance (Audited)						
Operating Income (including Depreciation)	71,713	203,892	61,510	67,446		
Ending Fund Balance (including Depreciation)	(47,795)	163,335	239,845	314,291		
CDE Recommended Reserve (5% of Expenses)	76,849	84,296	94,937	98,456		

Valley Preparatory Academy
 Budget Summary
 As of March 31, 2010

	2010/11		2011/12		2012/13	
Forecast	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection
	105	133	124	118		
	86	92	97	104		
	48	73	77	77		
	11	8	12	16		
Total Enrollment	250	306	310	315		
	94.0%	95.0%	95.0%	95.0%		
	93.5%	95.0%	95.0%	95.0%		
	95.0%	95.0%	95.0%	95.0%		
	84.0%	95.0%	95.0%	95.0%		
Average	94.1%	95.0%	95.0%	95.0%		
	97	126	118	112		
	81	87	92	99		
	47	69	73	73		
	10	8	11	15		
Total ADA	235	291	295	299		
	59	72	73	75		
	92	112	113	115		
	41	51	51	52		
	22	27	28	28		

DETAIL

Enrollment

K to 3
 4 to 6
 7 to 8
 9 to 12
 Total Enrollment

Attendance Rates

K to 3
 4 to 6
 7 to 8
 9 to 12
 Average

ADA

K to 3
 4 to 6
 7 to 8
 9 to 12
 Total ADA

Economically Disadvantaged
 Free Lunch
 Reduced Lunch
 English Language Learners

Valley Preparatory Academy

Budget Summary

As of March 31, 2010

	2009/10	2010/11	2011/12	2012/13
	Forecast	Budget Projection	Budget Projection	Budget Projection
REVENUE				
General Purpose Block Grant (K - 3)	488,213	605,489	567,325	552,317
General Purpose Block Grant (4 - 6)	412,227	425,376	450,708	494,286
General Purpose Block Grant (7 - 8)	248,644	347,582	368,457	376,942
General Purpose Block Grant (9 - 12)	59,285	44,148	66,553	90,774
Subtotal General Purpose Block Grant	1,208,369	1,422,576	1,453,043	1,514,329
General Block Grant				
8015 State Aid	1,010,269	1,245,414	1,272,084	1,325,741
8096 Property Tax	143,712	177,162	180,956	188,589
8480 Charter Schools Categorical Block Grant	118,288	141,898	150,006	155,728
Special Apportionment				
SUBTOTAL - General Block Grant	1,272,268	1,564,473	1,603,046	1,670,058
Federal Income				
8220 Child Nutrition Programs	42,459	59,767	60,963	62,182
8291-301 Title I - Basic Grant	38,344	62,289	76,567	79,379
8292 Title II - Teacher Quality	3,342	2,166	2,166	2,166
8299-301 Title I - ARRA	13,847			
SUBTOTAL - Federal Income	97,992	124,223	139,696	143,727
Other State Income				
8434 Class Size Reduction, Grades K-3	76,719	70,778	77,550	84,042
8520 Child Nutrition - State	673	0	0	0
8545 School Facilities Apportionments (SB740)	68,884	61,002	61,002	62,222
8560 State Lottery Revenue	29,416	37,791	38,580	40,100
8590 Arts & Music Block Grant	2,880	3,404	3,404	3,404
8590-705 CAHSEE Prep	1,593	1,912	1,912	1,912
8590 All Other State Revenue				
SUBTOTAL - Other State Income	215,539	174,887	182,447	191,680
Local Revenues				
8634 Food Service Sales	11,500	10,500	10,710	10,924
8636 Uniform Sales	721	500	510	520
8660 Interest	235	240	244	249
SUBTOTAL - Local Revenues	15,037	11,240	11,464	11,694
Fundraising and Grants				
8803 Fundraising	20,000	30,000	30,600	31,212
SUBTOTAL - Fundraising and Grants	22,856	30,000	30,600	31,212
TOTAL REVENUE	1,623,693	1,904,822	1,967,254	2,046,371

Valley Preparatory Academy
 Budget Summary
 As of March 31, 2010

2009/10	2010/11	2011/12	2012/13
Forecast	Budget Projection	Budget Projection	Budget Projection

Valley Preparatory Academy

Budget Summary
As of March 31, 2010

	2009/10		2010/11		2011/12		2012/13	
	Forecast	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection
EXPENSES								
1000 Certificated Employees								
Teachers (Cert)	452,765	517,751	517,751	659,064	659,064	678,835	678,835	678,835
Substitutes (Cert)	8,151	12,600	12,600	20,081	20,081	20,081	20,081	20,081
SUBTOTAL - Certificated Employees	460,916	530,351	530,351	679,145	679,145	698,917	698,917	698,917
2000 Classified Employees								
Administration (Class)	70,298	72,406	72,406	74,579	74,579	76,816	76,816	76,816
Instructional Aide (Class)	25,505	30,622	30,622	31,540	31,540	32,487	32,487	32,487
Support (Class)	86,824	56,288	56,288	57,977	57,977	59,716	59,716	59,716
Clerical & Office (Class)	63,186	62,264	62,264	64,131	64,131	66,055	66,055	66,055
Food (Class)	44,386	45,153	45,153	46,508	46,508	47,903	47,903	47,903
Maintenance/Grounds (Class)	27,300	30,000	30,000	30,900	30,900	31,827	31,827	31,827
SUBTOTAL - Classified Employees	317,498	296,733	296,733	305,635	305,635	314,804	314,804	314,804
3000 Employee Benefits								
3401-2 Health Insurance	130,800	142,956	142,956	188,702	188,702	215,120	215,120	215,120
3301-4 Social Security/Medicare/ETT	35,851	34,751	34,751	38,073	38,073	37,926	37,926	37,926
3501-2 Unemployment Insurance - State	11,956	7,786	7,786	8,548	8,548	7,547	7,547	7,547
3513-14 Unemployment Insurance - Federal (FUTA)	56	56	56	56	56	56	56	56
3101 STRS	31,619	39,662	39,662	51,229	51,229	52,766	52,766	52,766
3601-2 Worker's Comp	20,239	21,504	21,504	25,604	25,604	26,357	26,357	26,357
SUBTOTAL - Employee Benefits	231,181	246,715	246,715	312,212	312,212	339,716	339,716	339,716
4000 Books & Supplies								
4100 Approved Textbooks & Core Curricula Materials	24,261	56,000	56,000	24,080	24,080	25,202	25,202	25,202
4200 Books and Other Reference Materials	300	3,500	3,500	3,570	3,570	3,641	3,641	3,641
4315 Custodial Supplies	4,800	7,800	7,800	7,956	7,956	8,115	8,115	8,115
4320 Educational Software	6,000	7,400	7,400	7,548	7,548	7,699	7,699	7,699
4325 Instructional Materials & Supplies	3,000	5,000	5,000	5,100	5,100	5,202	5,202	5,202
4326 Art & Music Supplies	5,000	1,000	1,000	1,020	1,020	1,040	1,040	1,040
4330 Office Supplies	11,000	12,000	12,000	12,240	12,240	12,485	12,485	12,485
4335 PE Supplies	1,015	1,500	1,500	1,530	1,530	1,561	1,561	1,561
4340 Professional Development Supplies	240	1,200	1,200	1,224	1,224	1,248	1,248	1,248
4345 Non Instructional Student Materials & Supplies	3,575	960	960	979	979	989	989	989
4350 Uniforms		1,500	1,500	1,530	1,530	1,561	1,561	1,561
4351 Yearbook		300	300	306	306	312	312	312
4410 Classroom Furniture, Equipment & Supplies	2,000	1,450	1,450	1,479	1,479	1,509	1,509	1,509
4420 Computers (individual items < \$5k)	1,000	10,700	10,700	10,914	10,914	11,132	11,132	11,132
4430 Office Furniture, Equipment & Supplies	7,800							
4710 Student Food Services	33,000	40,000	40,000	45,800	45,800	49,616	49,616	49,616
4720 Other Food	900	2,400	2,400	2,448	2,448	2,497	2,497	2,497
SUBTOTAL - Books and Supplies	103,891	152,710	152,710	127,724	127,724	133,819	133,819	133,819

Valley Preparatory Academy

Budget Summary

As of March 31, 2010

	2009/10		2010/11		2011/12		2012/13	
	Forecast	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection
5000 Services and Other Operating Expenditures								
5210 Conference Fees	530	1,000			1,020		1,040	
5215 Travel - Mileage, Parking, Tolls	148	151			154		157	
5220 Travel and Lodging	1,036	2,300			2,346		2,393	
5225 Travel - Meals & Entertainment	(10)							
5305 Dues & Membership - Professional	1,715	3,000			3,060		3,121	
5400 Insurance	11,520	11,750			11,985		12,225	
5510 Utilities - Gas and Electric	22,012	22,452			22,901		23,359	
5515 Janitorial, Gardening Services & Supplies	900	8,400			8,568		8,739	
5525 Utilities - Waste	4,590	4,682			4,775		4,871	
5530 Utilities - Water								
5535 Utilities - All Other Utilities	4,003	4,363			4,450		4,539	
5605 Equipment Leases	14,076	14,358			14,645		14,938	
5610 Rent	81,336	81,336			82,963		84,822	
5615 Repairs and Maintenance - Building	3,500	3,500			3,570		3,641	
5616 Repairs and Maintenance - Computers	300	1,000			1,020		1,040	
5625 Storage	864	864			881		899	
5803 Accounting Fees	8,652	8,000			8,160		8,323	
5806 Assemblies	900	918			936		955	
5809 Banking Fees	1,800	1,836			1,873		1,910	
5812 Business Services	106,317	108,229			111,854		116,597	
5824 District Oversight Fees	13,140	16,289			16,818		17,516	
5830 Field Trips	4,000	4,000			4,090		4,162	
5833 Fines and Penalties	6,319	1,800			1,836		1,873	
5836 Fingerprinting	306	306			312		318	
5839 Fundraising Expenses	1,504	1,534			1,565		1,596	
5843 Interest Expense	30,034	15,611			8,798		4,344	
5845 Legal Fees	4,080	5,000			5,100		5,202	
5848 Licenses and Other Fees	1,791	10,820			11,036		11,257	
5851 Marketing and Student Recruiting	1,000	1,000			1,020		1,040	
5854 Consultants - Other	7,000	7,000			7,140		7,283	
5857 Payroll Fees	4,800	4,896			4,994		5,094	
5863 Professional Development	1,231	5,495			5,605		5,717	
5872 Special Education Enrichment	47,039	59,303			61,280		63,513	
5877 Student Activities	1,500	1,000			1,020		1,040	
5881 Student Information System	18,750	6,732			6,956		7,210	
5883 Transportation - Student	1,700	3,000			3,060		3,121	
5896 Internet/Website consulting	2,500	3,600			3,672		3,745	
5899 Miscellaneous Operating Expenses	5,250	5,000			5,100		5,202	
5905 Communications - Cell Phones	4,800	4,896			4,994		5,094	
5910 Communications - Internet / Website Fees	1,200	16,800			17,136		17,479	
5915 Communications - Postage and Delivery	2,000	2,200			2,244		2,289	
5920 Communications - Telephone & Fax	4,774	5,000			5,100		5,202	
SUBTOTAL - Services & Other Operating Exp.	423,494	459,421			464,027		472,669	

Valley Preparatory Academy
 Budget Summary
 As of March 31, 2010

	2009/10	2010/11	2011/12	2012/13
Forecast		Budget Projection	Budget Projection	Budget Projection
6000 Capital Outlay				
6100 Sites & Improvement of Sites	-	-	10,000	10,000
SUBTOTAL - Capital Outlay			10,000	10,000
TOTAL EXPENSES	1,536,980	1,685,930	1,898,743	1,969,925
6900 Depreciation - Prior Years	15,000	15,000	15,000	17,000
Depreciation - Current Year	-	-	2,000	4,000
SUBTOTAL - Depreciation	15,000	15,000	17,000	21,000
TOTAL EXPENSES including Depreciation	1,551,980	1,700,930	1,905,743	1,980,925