# Rialto Unified School District



## ADOPTED BUDGET 2011-2012

Presented to Governing Board June 29, 2011

ANNUAL BUDGET REPORT: July 1, 2011 Single Budget Adoption This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127) Budget available for inspection at: Public Hearing: Place: Dr. John R. Kazalunas Education Center Place: Dr. John R. Kazalunas Educ Ctr Date: June 23-29, 2011 Date: June 29, 2011 Time: 06:00 PM Adoption Date: June 29, 2011 Signed Clerk/Secretary of the Governing Board (Original signature required) Contact person for additional information on the budget reports: Name: Sharon Flores Telephone: (909) 820-7700 Ext. 2232 Title: Senior Director, Fiscal Services E-mail: sflores@rialto.k12.ca.us

#### **Criteria and Standards Review Summary**

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

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

RITE	RIA AND STANDARDS (con	tinued)	Met	Not
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.		х
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major	If applicable, required contribution to the ongoing and major		
	Maintenance Account	maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	

SUPPL	LEMENTAL 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	

Printed: 6/27/2011 12:38 PM

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

UPPL	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?</li> </ul>	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?		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		Х
	3	Classified? (Section S8B, Line 1)		Х
		Management/supervisor/confidential? (Section S8C, Line 1)		Х

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	The state of the s
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	
<b>A</b> 5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

Rialto Unified San Bernardino County

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

36 67850 0000000 Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COI  Pursuant to EC Section 42141, if a school district, either individually or as a insured for workers' compensation claims, the superintendent of the school to the governing board of the school district regarding the estimated accrued governing board annually shall certify to the county superintendent of school 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 Section 42141(a):  Total liabilities actuarially determined:     Less: Amount of total liabilities reserved in budget:     Estimated accrued but unfunded liabilities:  (X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:     Protected Insurance Program for Schools (PIPS)  () This school district is not self-insured for workers' compensation claims Signed  Clerk/Secretary of the Governing Board     (Original signature required)  For additional information on this certification, please contact:	ERS' COMPENSATION CLAIMS		
insu to th gove	red for workers' compensation claims, the superintendent of the governing board of the school district regarding the estimated erning board annually shall certify to the county superintendent	e school district annually shall provide in d accrued but unfunded cost of those cla	formation ims. The
To t	ne County Superintendent of Schools:		
()	•	s defined in Education Code	
		\$	
		\$	
	Estimated accrued but unfunded liabilities:	\$0.00	
( <u>X</u> )	through a JPA, and offers the following information:	laims	
()	This school district is not self-insured for workers' compensation	on claims.	
Signed	Sand The	Date of Meeting: Jun 29, 2011	
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
	For additional information on this certification, please contact:		
Name:	Gloria Shaw		
itle:	Director, Risk Management		
elephone:	(909) 820-7700 Ext. 2110		
-mail:	gshaw@rialto.k12.ca.us		

## RIALTO UNIFIED SCHOOL DISTRICT Rialto, California CERTIFICATION OF MINUTES

The Board of Education met in a regular session on the 29<sup>th</sup> day of June, 2011, at the Dr. John R. Kazalunas Education Center, 182 E. Walnut Avenue, Rialto, CA 92376. The President called the meeting to order at 6:00 p.m.

On roll call the following Rialto Unified School District Board members were present: Michael G. Ridgway, President; Joanne T. Gilbert, Vice President; Joseph Ayala, Clerk; Joseph W. Martinez, Member; Edgar Montes, Member. Student Board Member Amanda Rice was absent.

Adoption of the following resolution and order was moved by Vice President Gilbert and seconded by Clerk Ayala, and a vote being taken, the said resolution and order were adopted by the following votes of members present:

Ayes:	Members_	5	Noes: Members_	0	Abstain: Members	0
-------	----------	---	----------------	---	------------------	---

Adopt the 2011-2012 budget including commitment of funds and all stated conditions for the following funds: General, Adult Education, Capital Facilities, Child Development, Debt Service, Deferred Maintenance, Nutrition Services, State School Building and Modernization, Special Reserve, Bond Interest and Redemption, and General Obligation Bond.

I, Harold L. Cebrun, Sr., Ph.D., Secretary of the Governing Board of Education of the Rialto Unified School District, hereby certify that the foregoing is a true and correct copy of a resolution duly made, adopted, and entered on the Board minutes of the Governing Board of Education of the Rialto Unified School District of San Bernardino County on the 29<sup>th</sup> day of June, 2011.

June 29, 2011
Date

Secretary, Board of Education

Bernardino County			cted and Hestricted					
			0-11 Estimated Actua	als		2011-12 Budget		-
Description Resource	Object e Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES			:			  -  -		90
1) Revenue Limit Sources	8010-8099	132,096,931.40	3,879,489.81	135,976,421.21	135,486,347.62	3,888,672.38	139,375,020.00	2.59
2) Federal Revenue	8100-8299	1,693,110.90	26,890,494.26	28,583,605.16	2,468,573.00	18,657,748.00	21,126,321.00	-26.19
3) Other State Revenue	8300-8599	19,888,716.45	17,687,160.67	37,575,877.12	18,644,079.00	17,987,740.00	36,631,819.00	-2.59
4) Other Local Revenue	8600-8799	2,916,039.70	11,127,943.45	14,043,983.15	2,079,276.00	10,544,365.00	12,623,641.00	-10.19
5) TOTAL, REVENUES		156,594,798.45	59,585,088.19	216,179,886.64	158,678,275.62	51,078,525.38	209,756,801.00	-3.09
B. EXPENDITURES				:	1			
1) Certificated Salaries	1000-1999	78,556,775.20	31,527,643.18	110,084,418.38	75,404,592.00	22,808,304.00	98,212,896.00	-10.8%
2) Classified Salaries	2000-2999	22,219,586.08	12,175,266.60	34,394,852.68	21,574,423.00	11,746,761.00	33,321,184.00	-3.1%
3) Employee Benefits	3000-3999	34,788,923.13	12,096,903.65	46,885,826.78	36,577,438.00	10,438,685.00	47,016,123.00	0.3%
4) Books and Supplies	4000-4999	2,622,141.69	7,823,786.46	10,445,928.15	2,866,572.00	5,369,976.00	8,236,548.00	-21.2%
5) Services and Other Operating Expenditures	5000-5999	15,091,953.96	18,950,418.33	34,042,372.29	12,419,177.00	10,652,681.00	23,071,858.00	-32,2%
6) Capital Outlay	6000-6999	388,100.00	1,808,496.00	2,196,596.00	250,000.00	406,209.00	656,209.00	-70.1%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		769,696.72	1,574,709.72	1,056,390.00	0.00	1,056,390.00	-32.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(4,194,323.73)	3,566,682.54	(627,641.19)	(3,478,688.00)	2,726,075.00	(752,613.00)	19.9%
9) TOTAL, EXPENDITURES		150,278,169.33	88,718,893.48	238,997,062.81	146,669,904.00	64,148,691.00	210,818,595.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		6,316,629.12	(29,133,805.29)	(22,817,176.17)	12,008,371.62	(13,070,165.62)	(1,061,794.00)	-95.3%
D. OTHER FINANCING SOURCES/USES				THE PARTY PROPERTY.		MAAAA saa		
Interfund Transfers     a) Transfers in	8900-8929	1,869,509.37	0.00	1,869,509.37	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629	1,559,196.82	0.00	1,559,196.82	300,000.00	0.00	300,000.00	-80.8%
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	(13,040,766.68)	13,040,766.68	0.00	(12,357,205.62)	12,357,205.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(12,730,454.13)	13,040,766.68	310,312.55	(12,657,205.62)	12,357,205.62	(300,000.00)	-196.7%

#### July 1 Budget (Single Adoption) General Fund Unrestricted and Restricted

			nditures by Object 0-11 Estimated Actua	is	2011-12 Budget			
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(6,413,825.01)	(16,093,038.61)	(22,506,863.62)	(648,834.00)	(712,960.00)	(1,361,794.00)	-93.99
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						710.000		
a) As of July 1 - Unaudited	9791	26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.9%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.9
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.99
2) Ending Balance, June 30 (E + F1e)		20,185,129.45	712,960.00	20,898,089.45	19,536,295.45	0.00	19,536,295.45	-6.59
Components of Ending Fund Balance (Actuals) a) Reserve for	9711	50,000.00	0.00	50,000.00				
Revolving Cash	9711	83,000.00	0.00	83,000.00				
Stores	9712 9713	0.00	0.00	0.00				
Prepaid Expenditures  All Others	9713	0.00	0.00	0.00				
General Reserve	9719	0.00	0.00	0.00				
	9730	0.00	712,960.00	712,960.00				
Legally Restricted Balance	9740	0.00	712,960.00	712,900.00	*			
b) Designated Amounts     Designated for Economic Uncertainties	9770	7,216,688.00	0.00	7,216,688.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00				
Other Designations	9780	0.00	0.00	0.00				
c) Undesignated Amount	9790	12,835,441.45	0.00	12,835,441.45				
d) Unappropriated Amount	9790						T	
Components of Ending Fund Balance (Budget)							The second secon	
a) Nonspendable Revolving Cash	9711				50,000.00	0.00	50,000.00	
Stores	9712				83,000.00	0.00	83,000.00	
Prepaid Expenditures	9713				0.00	0.00	0.00	
All Others	9719				0.00	0.00	0.00	
b) Restricted	9740				0.00	0.00	0.00	
c) Committed	in the state of th					No. of the Control of		
Stabilization Arrangements	9750				0.00	0.00	0.00	
Other Commitments	9760				0.00	0.00	0.00	
d) Assigned	The state of the s			**************************************		After		
Other Assignments	9780			or promoted	0.00	0.00	0.00	
e) Unassigned/unappropriated				e delete de la constante de la		TAMA teresonal	Property	
Reserve for Economic Uncertainties	9789				6,333,558.00	0.00	6,333,558.00	
Unassigned/Unappropriated Amount	9790				13,069,737.45	0.00	13,069,737.45	

% Diff Column C & F

sernardino County			Expenditures by Object							
			2010	-11 Estimated Actua	ils	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2011-12 Budget			
Description Re	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fun col. D + I (F)		
G. ASSETS				Adda on a	A MANAGEM A					
1) Cash				radatish tens	th sole date					
a) in County Treasury		9110	185,129.45	1,212,960.00	1,398,089.45					
1) Fair Value Adjustment to Cash in County T	reasury	9111	0.00	0.00	00.0					
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	30,000,000.00	500,000.00	30,500,000.00					
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			30,185,129.45	1,712,960.00	31,898,089.45					
1. LIABILITIES			A solitor of the							
1) Accounts Payable		9500	10,000,000.00	1,000,000.00	11,000,000.00					
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	na republication of the control of t							
7) TOTAL, LIABILITIES			10,000,000.00	1,000,000.00	11,000,000.00					
FUND EQUITY										
Ending Fund Balance, June 30		0.00	in included and the second and the s	1						
(G10 - H7)			20,185,129.45	712,960.00	20,898,089.45					

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

Bernardino County			Expen	cted and Restricted			2011-12 Budget		T
			2010	-11 Estimated Actu	Total Fund		2011-12 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
REVENUE LIMIT SOURCES	resource codes		VY			\\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	ν=1	as and an area of the second second second second	
Principal Apportionment		2011	407 407 000 50	0.00	107 405 600 56	100 000 004 07	0.00	100 000 024 07	10
State Aid - Current Year	mont State Aid	8011 8015	127,485,638.56	0.00	127,485,638.56	129,800,934.27	0.00	129,800,934.27	0.0
Charter Schools General Purpose Entitler State Aid - Prior Years	ment - State Ald	8019	(1,367,606.00)	0.00	(1,367,606.00)	0.00	0.00	0.00	
Tax Relief Subventions		0010	(1,557,555.55)	0.00	(1,001,000)	-			
Homeowners' Exemptions		8021	167,551.00	0.00	167,551.00	167,551.00	0.00	167,551.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	1
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	12,189,114.00	0.00	12,189,114.00	12,189,114.00	0.00	12,189,114.00	0.0
Unsecured Roll Taxes		8042	633,304.10	0.00	633,304.10	633,304.10	0.00	633,304.10	0.0
Prior Years' Taxes		8043	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0
Supplemental Taxes		8044	193,920.63	0.00	193,920.63	193,920.63	0.00	193,920.63	0.0
Education Revenue Augmentation Fund (ERAF)		8045	(4,692,262.00)	0.00	(4,692,262.00)	(4,692,262.00)	0.00	(4,692,262.00)	0.0
Supplemental Educational Revenue		00.10	(1,002,202,000)						
Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	369,851.00	0.00	369,851.00	369,851.00	0.00	369,851.00	0.0
Penalties and Interest from		0077	333,333,133						
Delinquent Taxes		8048	45,000.00	0.00	45,000.00	0.00	0.00	0.00	-100.0
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			135,274,511.29	0.00	135,274,511.29	138,912,413.00	0.00	138,912,413.00	2.79
Revenue Limit Transfers			D) V (V) (V) (V) (V) (V) (V) (V) (V) (V)			monuma vina en			
Unrestricted Revenue Limit								/	
Transfers - Current Year	0000	8091	(3,879,489.81)	0.00	(3,879,489.81)	(3,888,672.38)	0.00	(3,888,672.38)	0.29
Continuation Education ADA Transfer  Community Day Schools Transfer	2200 2430	8091 8091		0.00 57,444.00	57,444.00		57,454.00	57,454.00	0.0
Special Education ADA Transfer	6500	8091		3,822,045.81	3,822,045.81		3,831,218.38	3,831,218.38	0.29
All Other Revenue Limit									
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction Transfer		8092	701,909.92	0.00	701,909.92	462,607.00	0.00	462,607.00	-34.19
Transfers to Charter Schools in Lieu of Pro	operty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers  Revenue Limit Transfers - Prior Years		8097 8099	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES		0033	132,096,931.40	3,879,489.81	135,976,421.21	135,486,347.62	3,888,672.38	139,375,020.00	2.59
FEDERAL REVENUE	200 (1927 / 200 (1927 (19								
		0440	200	0.00	0.00	0.00	0.00	0.00	0.09
Maintenance and Operations  Special Education Entitlement		8110 8181	0.00	0.00 4,680,818.25	4,680,818.25	0.00	3,547,784.00	3,547,784.00	-24.29
Special Education Discretionary Grants		8182	0.00	188,191.36	188,191.36	0.00	160,262.00	160,262.00	-14.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,785.49	0.00	17,785.49	17,786.00	0.00	17,786.00	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	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-	di common							
NCLB/IASA (incl. ARRA)	4139, 4201-4215, 4610, 5510	8290	-	21,707,783.46	21,707,783.46	na announce and an announce an announce and an announce an announce an announce and an announce an announce and an announce an ann	14,409,702.00	14,409,702.00	-33.6%
Vocational and Applied Technology Education	3500-3699	8290		233,912.00	233,912.00	Andrew Spirit Sp	240,000.00	240,000.00	2.6%
. connoingy Education		8290		59,719.39	59,719.39		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	0230							
Safe and Drug Free Schools Other Federal Revenue (incl. ARRA)	3700-3799 All Other	8290	1,675,325.41	10,069.80	1,685,395.21	2,450,787.00	300,000.00	2,750,787.00	63.2%

				nditures by Object 0-11 Estimated Actua	ıls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments			sunday's spary had						
Community Day School Additional Funding Current Year	2430	8311		35,080,00	35,080.00		35,080.00	35,080.00	0.0
Prior Years	2430	8319	or any or and order	0.00	0.00	equipment of the	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	and the same of th	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0
Home-to-School Transportation	7230	8311	Processing 4.4	591,574.00	591,574.00	the frequency of the control of the	591,574.00	591,574.00	0.0
Economic Impact Aid	7090-7091	8311		5,041,744.02	5,041,744.02	3	5,041,783.00	5,041,783.00	0.0
Spec. Ed. Transportation	7240	8311		198,580.00	198,580.00		162,121.00	162,121.00	-18.4
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Year Round School Incentive		8425	568,234.00	0.00	568,234.00	300,000.00	0.00	300,000.00	-47.2
Class Size Reduction, K-3		8434	4,092,606.00	0.00	4,092,606.00	4,247,586.00	0.00	4,247,586.00	3.8
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	1,248,362.00	0.00	1,248,362.00	0.00	0.00	0.00	-100.0
Lottery - Unrestricted and Instructional Material	s	8560	3,028,500.00	471,100.00	3,499,600.00	3,000,552.00	473,060.00	3,473,612.00	-0.7
Tax Relief Subventions Restricted Levies - Other						VERTILATERALISMA			
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.09
Quality Education Investment Act	7400	8590	Polype conner.	8,246,884.00	8,246,884.00		8,362,400.00	8,362,400.00	1.49
All Other State Revenue	All Other	8590	10,951,014.45	3,102,198.65	14,053,213.10	11,095,941.00	3,321,722.00	14,417,663.00	2.69
TOTAL, OTHER STATE REVENUE			19,888,716.45	17,687,160.67	37,575,877.12	18,644,079.00	17,987,740.00	36,631,819.00	-2.5%

36 67850 0000000 Form 01

### July 1 Budget (Single Adoption) General Fund Unrestricted and Restricted

				nditures by Object 0-11 Estimated Actua	nls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dif Colum C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes		delication to the design and the delication and the							NT T + 1 (r)(N) (M) (m)(d)(r) Name man on
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
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes					1				
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	C
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	<u>C</u>
Community Redevelopment Funds Not Subject to RL Deduction		8625	819.20	0.00	819.20	0.00	0.00	0.00	-100
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.00	C
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639 8650	0.00	0.00	0.00	0.00	0.00	115,000.00	
Leases and Rentals		8660	214,019.00	0.00	214,019.00	215,000.00	0.00	215,000.00	
Interest  Net Increase (Decrease) in the Fair Value		8000	214,019.00		214,010.00	210,000.00	0.00	210,000.00	
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	(
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	o
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	C
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	C
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	C
Interagency Services	All Other	8677	1,200,586.00	136,242.45	1,336,828.45	1,184,643.00	53,600.00	1,238,243.00	7
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	C
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	C
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	C
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	1,385,615.50	410.00	1,386,025.50	564,633.00	10,000.00	574,633.00	-58
Fuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0
Fransfers of Apportionments Special Education SELPA Transfers							THE PROPERTY AND ADDRESS OF THE PROPERTY A		
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0
From County Offices	6500	8792	Andrews society	10,991,291.00	10,991,291.00	Appropriate and control of the contr	10,480,765.00	10,480,765.00	-4
From JPAs	6500	8793		0.00	0.00	The state of the s	0.00	0.00	0
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0
From JPAs	6360	8793		0.00	0.00		0.00	0.00	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.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			2,916,039.70	11,127,943.45	14,043,983.15	2,079,276.00	10,544,365.00	12,623,641.00	-10.

1 Bernardino County		Expe	nditures by Object 0-11 Estimated Actua	ale .	att action	2011-12 Budget	- 72.0	
			o II Edunated Actor	Total Fund	La Unio	2011-12 Duaget	Total Fund	% Ditt
Description Resource C	Object Codes Codes	Unrestricted (A)	Restricted (B)	col. A+B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C&F
CERTIFICATED SALARIES							***************************************	
	nei prator o disordio militario.			- 1.1.7.5.5.4.4.8.1				
Certificated Teachers' Salaries	1100	68,169,006.16	20,783,883.08	88,952,889.24	65,005,112.00	14,349,708.00	79,354,820.00	-10.8
Certificated Pupil Support Salaries	1200	3,104,049.95	2,144,710.93	5,248,760.88	3,193,017.00	2,052,742.00	5,245,759.00	-0.19
Certificated Supervisors' and Administrators' Salaries	1300	6,151,331.09	4,223,872.04	10,375,203.13	6,325,075.00	3,265,933.00	9,591,008.00	-7.69
Other Certificated Salaries	1900	1,132,388.00	4,375,177.13	5,507,565.13	881,388.00	3,139,921.00	4,021,309.00	-27.09
TOTAL, CERTIFICATED SALARIES		78,556,775.20	31,527,643.18	110,084,418.38	75,404,592.00	22,808,304.00	98,212,896.00	-10.89
CLASSIFIED SALARIES		The state of the s			mp naprage age age age age age age age age age	rener vanage		-
Classified Instructional Salaries	2100	730,011.20	4,076,448.22	4,806,459.42	170,589.00	4,236,064.00	4,406,653.00	-8.39
Classified Support Salaries	2200	9,872,895.93	4,812,361.14	14,685,257.07	10,049,527.00	4,356,039.00	14,405,566.00	-1.99
Classified Supervisors' and Administrators' Salaries	2300	1,383,989.20	655,504.80	2,039,494.00	1,537,315.00	613,764.00	2,151,079.00	5.59
Clerical, Technical and Office Salaries	2400	9,633,496.75	2,431,092.46	12,064,589.21	9,387,888.00	2,448,681.00	11,836,569.00	-1.99
Other Classified Salaries	2900	599,193.00	199,859.98	799,052.98	429,104.00	92,213,00	521,317.00	-34.89
TOTAL, CLASSIFIED SALARIES		22,219,586.08	12,175,266.60	34,394,852.68	21,574,423.00	11,746,761.00	33,321,184.00	-3.19
EMPLOYEE BENEFITS		harmon age	иношнопровена	much contract p				
	Westerman		anni apakapakapakapakapakapakapakapakapakapa	ala di Aprili papa				
STRS	3101-3102	6,082,428.13	2,558,321.24	8,640,749.37	6,095,926.00	1,841,961.00	7,937,887.00	-8.19
PERS	3201-3202	2,399,959.43	1,116,911.19	3,516,870.62	2,345,830.00	1,020,042.00	3,365,872.00	-4.39
OASDI/Medicare/Alternative	3301-3302	2,712,658.13	1,424,128.91	4,136,787.04	2,786,732.00	1,171,551,00	3,958,283.00	-4.3%
Health and Welfare Benefits	3401-3402	16,649,685.26	5,538,362.28	22,188,047.54	17,275,726.00	5,072,628.00	22,348,354.00	0.79
Unemployment Insurance	3501-3502	644,078.25	339,849.57	983,927.82	1,577,417.00	540,533.00	2,117,950.00	115.3%
Workers' Compensation	3601-3602	1,771,606.07	934,777.72	2,706,383.79	1,942,218.00	676,787.00	2,619,005.00	-3.2%
OPEB, Allocated	3701-3702	1,937,200.00	0.00	1,937,200.00	2,094,117.00	0.00	2,094,117.00	8.1%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	419,974.86	184,552.74	604,527.60	288,139.00	115,183.00	403,322.00	-33.3%
Other Employee Benefits	3901-3902	2,171,333.00	0,00	2,171,333.00	2,171,333.00	0.00	2,171,333.00	0.0%
TOTAL, EMPLOYEE BENEFITS		34,788,923.13	12,096,903.65	46,885,826.78	36,577,438.00	10,438,685.00	47,016,123.00	0.3%
BOOKS AND SUPPLIES					State of Sta			
Approved Textbooks and Core Curricula Materials	4100	10,592.00	225,269.00	235,861.00	10.00	25,500.00	25,510.00	-89.2%
Books and Other Reference Materials	4200	52,990.13	617,240.70	670,230.83	13,895.00	183,760.00	197,655.00	-70.5%
Materials and Supplies	4300	2,155,312.13	4,355,187.97	6,510,500.10	2,652,225.00	4,346,624.00	6,998,849.00	7.5%
Noncapitalized Equipment	4400	403,247.43	2,626,088.79	3,029,336.22	200,442.00	814,092.00	1,014,534.00	-66.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,622,141.69	7,823,786.46	10,445,928.15	2,866,572.00	5,369,976.00	8,236,548.00	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Cubana amonto for Posições	5100	0.00	6 007 620 00	5,987,639.00	0.00	4 424 791 00	4,424,781.00	26 10/
Subagreements for Services	5200	181,963.00	5,987,639.00 305,213.39	487,176.39	135,565.00	4,424,781.00	358,334.00	-26.1% -26.4%
Travel and Conferences	5300	51,004.00	250.00	51,254.00		700.00	48,575.00	-5.2%
Dues and Memberships	5400 - 5450	955,500.00	0.00	955,500.00	47,875.00 857,400.00	0.00	857,400.00	-10.3%
Insurance Constitution and Housekooping	5400 - 5450	355,500.00	0.00	905,500.00	837,400.00	0.00	837,400.00	-10.376
Operations and Housekeeping Services	5500	6,099,214.00	17,500.00	6,116,714.00	6,629,478.00	18,500.00	6,647,978.00	8.7%
Rentals, Leases, Repairs, and								
Noncapitalized Improvements	5600	3,769,341,74	1,135,709.00	4,905,050.74	1,528,820.00	440,700.00	1,969,520.00	-59.8%
Transfers of Direct Costs	5710	(677,929.20)	677,929.20	0.00	(409,783.00)	409,783.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	3,812,541.42	10,825,872.74	14,638,414.16	2,559,901.00	5,134,643.00	7,694,544.00	47.4%
Communications	5900	900,319.00	305.00	900,624.00	1,069,921.00	805.00	1,070,726.00	18.9%
TOTAL, SERVICES AND OTHER						=	127.375.7	
OPERATING EXPENDITURES		15,091,953.96	18,950,418.33	34,042,372.29	12,419,177.00	10,652,681.00	23,071,858.00	-32.2%

				ditures by Object -11 Estimated Actua	ils		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY	Tiesdarce oodes	Coucs							
CAPITAL COTEAT			a manage	a panderood e	b		n salishanasa		1 1 2 3 3 4 4 6 6 6
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	52,804.00	0.00	52,804.00	250,000.00	0.00	250,000.00	373.49
Buildings and Improvements of Buildings		6200	18,500.00	1,808,496.00	1,826,996.00	0.00	6,209.00	6,209.00	-99.79
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	13,000.00	0.00	13,000.00	0.00	400,000.00	400,000.00	2976.9
Equipment Replacement		6500	303,796.00	0.00	303,796.00	0.00	0.00	0.00	-100.0°
TOTAL, CAPITAL OUTLAY			388,100.00	1,808,496.00	2,196,596.00	250,000.00	406,209.00	656,209.00	-70.19
OTHER OUTGO (excluding Transfers of In	direct Costs)				Y PERMITE AND	os es manustabalada	TI de la Transmissione		
Tuition Tuition for Instruction Under Interdistrict					Assessment to the		12. And 12. An		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	9,117.00	0.00	9,117.00	0.00	0.00	0.00	-100.09
Tuition, Excess Costs, and/or Deficit Paym Payments to Districts or Charter Schools	nents	7141	0.00	0.00	0.00	0.00	0,00	0.00	0.09
Payments to County Offices		7142	795,896.00	769,696.72	1,565,592.72	1,056,390.00	0.00	1,056,390.00	-32.5
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	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Ap To Districts or Charter Schools	portionments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223	-	0.00	0.00	manus padado	0.00	0.00	0.09
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	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfe	ers of Indirect Costs)		805,013.00	769,696.72	1,574,709.72	1,056,390.00	0.00	1,056,390.00	-32.9%
THER OUTGO - TRANSFERS OF INDIREC	CT COSTS							1	
Transfers of Indirect Costs		7310	(3,566,682.54)	3,566,682.54	0.00	(2,726,075.00)	2,726,075.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(627,641.19)	0.00	(627,641.19)	(752,613.00)	0.00	(752,613.00)	19.9%
TOTAL, OTHER OUTGO - TRANSFERS OF	FINDIRECT COSTS		(4,194,323.73)	3,566,682.54	(627,641.19)	(3,478,688.00)	2,726,075.00	(752,613.00)	19.9%
OTAL, EXPENDITURES			150,278,169.33	88,718,893.48	238,997,062.81	146,669,904.00	64,148,691.00	210,818,595.00	-11.8%

36 67850 0000000 Form 01

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

				ditures by Object -11 Estimated Actua	İs		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS	110000100				7		The state of the s		
INTERFUND TRANSFERS IN				9 0 0 0 0 0	7000 to 200 to 2		a y promotos a resource		of the designation of the design
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and		0012							
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	1,869,509.37	0,00	1,869,509.37	0.00	0.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,869,509.37	0.00	1,869,509.37	0.00	0.00	0.00	-100.0°
INTERFUND TRANSFERS OUT				E			Absolute Control		
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/		-		2.00	0.00	2.00	0.00	0.00	0.09
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	1,559,196.82	0.00	1,559,196.82	300,000.00	0.00	300,000.00	-80.89
Other Authorized Interfund Transfers Out		7619	1,559,196.82	0.00	1,559,196.82	300,000.00	0.00	300,000.00	-80.89
(b) TOTAL, INTERFUND TRANSFERS OUT			1,339,190.02	0.00	1,505,150.02	000,000.00			
OTHER SOURCES/USES SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds			1 A MILLON			manus y n i n gapt			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources					THE PROPERTY AND	R NOTES AND A STATE OF THE PARTY OF THE PART			
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								A designation of the second se	
Proceeds from Certificates		0074	0.00	0.00	0.00	0.00	0.00	0.00	0.09
of Participation		8971 8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds  All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0373	0.00	0.00	0.00	0.00	0.00	0.00	0.09
			and an arriver and a data to the first transfer of the first trans						
USES Transfers of Funds from					A Add for the same		The state of the s	The same of the sa	
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		a diament							
Contributions from Unrestricted Revenues		8980	(13,040,766.68)	13,040,766.68	0.00	(12,357,205.62)	12,357,205.62	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		1	(13,040,766.68)	13,040,766.68	0.00	(12,357,205.62)	12,357,205.62	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		7.7		manner e Anna				1000 000 0	
(a - b + c - d + e)			(12,730,454.13)	13,040,766.68	310,312.55	(12,657,205.62)	12,357,205.62	(300,000.00)	-196.7%

			LAPOI	natures by Function					·
			2010	)-11 Estimated Actua	als		2011-12 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES		objective and an analysis of the second		TOTAL CONTINUES		TO THE POLICE OF			
1) Revenue Limit Sources		8010-8099	132,096,931.40	3,879,489.81	135,976,421.21	135,486,347.62	3,888,672.38	139,375,020.00	2.59
2) Federal Revenue		8100-8299	1,693,110.90	26,890,494.26	28,583,605.16	2,468,573.00	18,657,748.00	21,126,321.00	-26.19
3) Other State Revenue		8300-8599	19,888,716.45	17,687,160.67	37,575,877.12	18,644,079.00	17,987,740.00	36,631,819.00	-2.5%
4) Other Local Revenue		8600-8799	2,916,039.70	11,127,943.45	14,043,983.15	2,079,276.00	10,544,365.00	12,623,641.00	-10.1%
5) TOTAL, REVENUES			156,594,798.45	59,585,088.19	216,179,886.64	158,678,275.62	51,078,525.38	209,756,801.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)		AAPLALISIA BAQQUARA							and chickens and an analysis of the chickens and an analysis o
1) Instruction	1000-1999		92,005,248.70	43,429,823.27	135,435,071.97	90,048,713.00	32,942,962.00	122,991,675.00	-9.2%
2) Instruction - Related Services	2000-2999		18,170,951.36	22,240,062.83	40,411,014.19	17,080,197.00	13,713,439.00	30,793,636.00	-23.8%
3) Pupil Services	3000-3999		7,190,155.30	9,890,623.60	17,080,778.90	7,818,134.00	9,019,836.00	16,837,970.00	-1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		10,234.00	19,656.50	29,890.50	900.00	5,342.00	6,242.00	-79.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,303,807.97	3,987,100.70	15,290,908.67	9,413,464.00	2,791,543.00	12,205,007.00	-20.2%
8) Plant Services	8000-8999		20,792,759.00	8,381,929.86	29,174,688.86	21,252,106.00	5,675,569.00	26,927,675.00	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	805,013.00	769,696.72	1,574,709.72	1,056,390.00	0.00	1,056,390.00	-32.9%
10) TOTAL, EXPENDITURES			150,278,169.33	88,718,893.48	238,997,062.81	146,669,904.00	64,148,691.00	210,818,595.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (A5	R		6,316,629.12	(29,133,805.29)	(22,817,176.17)	12,008,371.62	(13,070,165.62)	(1,061,794.00)	-95.3%
D. OTHER FINANCING SOURCES/USES					and development of the second				
Interfund Transfers     a) Transfers In		8900-8929	1,869,509.37	0.00	1,869,509.37	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,559,196.82	0.00	1,559,196.82	300,000.00	0.00	300,000.00	-80.8%
2) Other Sources/Uses						T T T T T T T T T T T T T T T T T T T	and the second		
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	(13,040,766.68)	13,040,766.68	0.00	(12,357,205.62)	12,357,205.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCE	ES/USES		(12,730,454.13)	13,040,766.68	310,312.55	(12,657,205.62)	12,357,205.62	(300,000.00)	-196.7%

		201	0-11 Estimated Actu	als		2011-12 Budget		
Description Function	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(6,413,825.01)	(16,093,038.61)	(22,506,863.62)	(648,834.00)	(712,960.00)	(1,361,794.00)	-93.9
F. FUND BALANCE, RESERVES		(0,170,020,017)	and the second s	(22,000,000,000)	(6,15,15)		en e	
1) Beginning Fund Balance	0704	00 500 054 40	10 005 000 01	10.404.050.07	00 405 400 45	710.000.00	00 000 000 45	51.0
a) As of July 1 - Unaudited	9791	26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.9
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)		26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.9
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		26,598,954.46	16,805,998.61	43,404,953.07	20,185,129.45	712,960.00	20,898,089.45	-51.9
2) Ending Balance, June 30 (E + F1e)		20,185,129.45	712,960.00	20,898,089.45	19,536,295.45	0.00	19,536,295.45	-6.5
Components of Ending Fund Balance (Actuals)								
a) Reserve for	0744	50,000,00	0.00	50,000,00				
Revolving Cash	9711	50,000.00	0.00	50,000.00				
Stores	9712	83,000.00	0.00	83,000.00				
Prepaid Expenditures	9713	0.00	0.00	0.00				
All Others	9719	0.00	0.00	0.00				
General Reserve	9730	0.00	0.00	0.00				
Legally Restricted Balance	9740	0.00	712,960.00	712,960.00				
b) Designated Amounts Designated for Economic Uncertainties	9770	7,216,688.00	0.00	7,216,688.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	9780	0.00	0.00	0.00				
c) Undesignated Amount	9790	12,835,441.45	0.00	12,835,441.45				
d) Unappropriated Amount	9790				alana kananina alan ana ana anta da da ana ana anta da ana ana ana ana ana ana ana ana ana			
Components of Ending Fund Balance (Budget)								
a) Nonspendable Revolving Cash	9711			en verden de	50,000.00	0.00	50,000.00	
Stores	9712			100	83,000.00	0.00	83,000.00	
Prepaid Expenditures	9713				0.00	0.00	0.00	
All Others	9719			Autoria	0.00	0.00	0.00	
b) Restricted	9740	-		·	0.00	0.00	0.00	
c) Committed	5,45	The state of the s		п <sup>ф</sup> иноуссая	5.50	5.50	2.30	
Stabilization Arrangements	9750			anounce de la constant de la constan	0.00	0.00	0.00	
Other Commitments (by Resource/Object)	9760			-	0.00	0.00	0.00	
d) Assigned				geometria	Participation of	un juniori de la companya de la comp		
Other Assignments (by Resource/Object)	9780				0.00	0.00	0.00	
e) Unassigned/unappropriated		William Property of the Control of t		To the second se				
Reserve for Economic Uncertainties	9789			No.	6,333,558.00	0.00	6,333,558.00	
Unassigned/Unappropriated Amount	9790			(www.mag	13,069,737.45	0.00	13,069,737.45	

Printed: 6/27/2011 12:33 PM

		2010-11	2011-12
Resource	Description	Estimated Actuals	Budget
6286	English Language Acquisition Program, Teacher Training & Student .	27,572.00	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	307,530.00	0.00
7400	Quality Education Investment Act	377,858.00	0.00
Total, Restric	oted Balance	712,960.00	0.00

	george, us did think delt - researce constyle et an illeben seeken and de decrease of those in the hand of the descending cut of the	en de la companya de			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				d.	
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	1,109.71	0.00	-100.0%
5) TOTAL, REVENUES			1,109.71	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	84,704.48	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,006.22	0.00	-100.0%
4) Books and Supplies		4000-4999	31,458.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,133.09	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			143,301.90	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,192.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	turp of this is the commission of the commission		(142,192.19	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	142,192.19	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			142,192.19	0.00	-100.09
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		and the state of t	142,192.19	0.00	-100.09
2) Ending Balance, June 30 (E + F1e)		anna annua acada da	0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
_		Ī			
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790	ala o permaka ad muse authors tala wada na la kalaman a la magani da aya ha a dha al ha al ha al ha al ha al h		
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed			of control of the con	of constant and a second a second and a second a second and a second a second and a	
Stabilization Arrangements		9750	regigialization	0.00	
Other Commitments		9760	no managan da karangan da kara	0.00	
d) Assigned		0.700	TOTAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS		
Other Assignments		9780	nover-diversarian	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	Transpurageous	0.00	
Unassigned/Unappropriated Amount		9790	Accommon	0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE		To the second se			
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments		TO THE PARTY OF TH			
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%

	agy an whole my de dour like allowancem is should be define a girll on a girll of income on an account		0040.44		
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		по вене в в в в в в в в в в в в в в в в в			
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,109.71	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.09
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,109.71	0.00	-100.0%
TOTAL. REVENUES			1,109.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
		And a control of the			
Certificated Teachers' Salaries		1100	63,875.25	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,578.03	0.00	-100.0%
Other Certificated Salaries		1900	11,251.20	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			84,704.48	0.00	-100.0%
CLASSIFIED SALARIES		Andread de la constante de la			
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	5,885.60	0.00	-100.0%
PERS		3201-3202	13.38	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,181.34	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,639.35	0.00	-100.0%
Unemployment Insurance		3501-3502	608.82	0.00	-100.0%
Workers' Compensation		3601-3602	1,675.41	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	2.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,006.22	0.00	-100.0%
BOOKS AND SUPPLIES		and Assessment of the Assessme			
Approved Textbooks and Core Curricula Materials		4100	17,364.01	0.00	-100.0%
Books and Other Reference Materials		4200	274.00	0.00	-100.0%
Materials and Supplies		4300	12,583.47	0.00	-100.0%
Noncapitalized Equipment		4400	1,236.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		Vanamanan de la constante de l	31,458.11	0.00	-100.0%

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,133.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		8,133.09	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition		000			
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		in humany supply, and call			
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)		0.00	0.00	0.0%

Description Res	ource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		положения			
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	S		0.00	0.00	0.0%
TOTAL EXPENDITURES		ne control de la	143.301.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		AAA	0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources		To the state of th			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%
FORM OTHER FRANCISC COMPOSED/1950					
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,109.71	0.00	-100.0%
5) TOTAL, REVENUES	aussalassen, sussa den sterenden min sen einer unterland mit den schwenzen selle ern det ein besteht des besteht		1,109.71	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		112,141.48	0.00	-100.0%
2) Instruction - Related Services	2000-2999		30,137.90	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	and the second s	1,022.52	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			143,301.90	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(140,100,10)	0.00	100.09/
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			(142,192.19)	0.00	-100.0%
1) Interfund Transfers		The state of the s			
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		9090 0070	0.00	0.00	0.00/
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%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,192.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		SERVICE AND ADDRESS OF THE SERVICE AND ADDRESS O		TO DAY WITH THE PROPERTY OF TH	
a) As of July 1 - Unaudited		9791	142,192.19	0.00	-100.09
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,192.19	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,192.19	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			kalan madah nora dijah nora dijah menjaka kalangan penjaka di dengah kindunga bindung bindung bindung di delam
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750	entretrine de constitución de la	0.00	
Other Commitments (by Resource/Object)		9760	And the second s	0.00	
d) Assigned Other Assignments (by Resource/Object)		9780	To the state of th	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	Stronge very policy and a second seco	0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Rialto Unified San Bernardino County 36 67850 0000000 Form 11

Printed: 6/27/2011 12:34 PM

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	48,138.25	6,304.93	-86.9
3) Other State Revenue		8300-8599	3,503,108.00	2,945,942.68	-15.9
4) Other Local Revenue		8600-8799	1,988.67	0.00	-100.0
5) TOTAL, REVENUES			3,553,234.92	2,952,247.61	-16.9
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,169,934.00	994,784.00	-15.09
2) Classified Salaries		2000-2999	983,063.00	881,454.00	-10.39
3) Employee Benefits		3000-3999	649,963.07	658,322.00	1.39
4) Books and Supplies		4000-4999	812,413.13	33,250.00	-95.9
5) Services and Other Operating Expenditures		5000-5999	91,337.00	42,480.00	-53.59
6) Capital Outlay		6000-6999	100,000.00	31,272.61	-68.7
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	197,021.00	143,365.00	-27.29
8) Other Outgo - Transfers of Indirect Costs		7300-7399	163,763.18	167,320.00	2.29
9) TOTAL, EXPENDITURES			4,167,494.38	2,952,247.61	-29.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(614,259.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		El action de la constitución de	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		WOODAATSVILAGAA	(614,259.46)	0.00	-100.09
F. FUND BALANCE, RESERVES	ada da minimistra da de destra de la destra de la composição de la composição de la composição de la composição				
Beginning Fund Balance		Abbabalan a palipara da palapara da pa	V		
a) As of July 1 - Unaudited		9791	1,430,897.58	816,638.12	-42.99
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		to the second second	1,430,897.58	816,638.12	-42.99
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,430,897.58	816,638.12	-42.99
2) Ending Balance, June 30 (E + F1e)		-	816,638.12	816,638.12	0.09
Components of Ending Fund Balance (Actuals)					
Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
		9740	816,638.12		
Legally Restricted Balance b) Designated Amounts		9740	810,038.12		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable		and the second s			
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		816,638.12	
c) Committed			the military part	nular consequence de la consequencia della consequencia de la consequencia della consequencia della consequencia della consequencia della consequencia della conseque	
Stabilization Arrangements		9750	Value of the state	0.00	
Other Commitments		9760	na control de la	0.00	
d) Assigned		0.790	PAYCINIAAAAAAA	0.00	
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description Resc	ource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					agith, yellagaalar asin and annen ninnen on on on one well-better environment in enteren enteren on o
1) Cash					
a) in County Treasury		9110	1,119,817.12		
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	26,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,146,317.12		
H. LIABILITIES					
1) Accounts Payable		9500	329,679.00		
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	ANGEN COLOR DE CONTRACTOR DE C		329,679.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			816,638.12		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	48,138.25	6,304.93	-86.9%
TOTAL, FEDERAL REVENUE			48,138.25	6,304.93	-86.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	3,436,441.00	2,920,975.00	-15.0%
All Other State Revenue	All Other	8590	66,667.00	24,967.68	-62.5%
TOTAL, OTHER STATE REVENUE			3,503,108.00	2,945,942.68	-15.9%
OTHER LOCAL REVENUE		According to the second			
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 Inve	estments	8662	0.00	0.00	0.0%
Fees and Contracts				The second secon	
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	1,988.67	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,988.67	0.00	-100.0%
TOTAL, REVENUES		navernos de la	3,553,234.92	2,952,247.61	-16.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	917,691.00	740,508.00	-19.3
Certificated Pupil Support Salaries		1200	35,025.00	35,783.00	2.2
Certificated Supervisors' and Administrators' Salaries		1300	172,593.00	199,658.00	15.7
Other Certificated Salaries		1900	44,625.00	18,835.00	-57.8
TOTAL, CERTIFICATED SALARIES			1,169,934.00	994,784.00	-15.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	507,562.00	509,441.00	0.4
Classified Support Salaries		2200	18,094.00	2,000.00	-88.9
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	280,172.00	207,509.00	-25.99
Other Classified Salaries		2900	177,235.00	162,504.00	-8.39
TOTAL, CLASSIFIED SALARIES			983,063.00	881,454.00	-10.3
EMPLOYEE BENEFITS					
STRS		3101-3102	79,724.07	81,629.00	2.4°
PERS		3201-3202	76,020.00	74,372.00	-2.2°
OASDI/Medicare/Alternative		3301-3302	92,899.00	84,445.00	-9.1
Health and Welfare Benefits		3401-3402	328,198.00	332,864.00	1.4
Unemployment Insurance		3501-3502	16,025.00	32,338.00	101.89
Workers' Compensation		3601-3602	43,881.00	39,787.00	-9.39
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	13,216.00	12,887.00	-2.59
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			649,963.07	658,322.00	1.39
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,577.00	400.00	-97.6%
Materials and Supplies		4300	725,538.13	32,850.00	-95.5%
Noncapitalized Equipment		4400	70,298.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			812,413.13	33,250.00	-95

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	8,319.00	3,100.00	-62.7
Dues and Memberships		5300	500.00	0.00	-100.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	40,679.00	8,000.00	-80.3
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	40,943.00	30,180.00	-26.3
Communications		5900	896.00	1,200.00	33.9
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		91,337.00	42,480.00	-53.5
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	33,333.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	66,667.00	31,272.61	-53.1
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			100,000.00	31,272.61	-68.7
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		A A A A A A A A A A A A A A A A A A A			
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service		The state of the s			
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	197,021.00	143,365.00	-27.29
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		197,021.00	143,365.00	-27.29
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		A CONTRACTOR OF THE PARTY OF TH			
Transfers of Indirect Costs - Interfund		7350	163,763.18	167,320.00	2.29
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		163,763.18	167,320.00	2.2%
OTAL, EXPENDITURES			4,167,494.38	2,952,247.61	-29.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES		HE POLICE AND ASSAULT AND ASSAULT ASSA			
SOURCES					
Other Sources		TO THE PROPERTY OF THE PROPERT			
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					

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,138.25	6,304.93	-86.9%
3) Other State Revenue		8300-8599	3,503,108.00	2,945,942.68	-15.9%
4) Other Local Revenue		8600-8799	1,988.67	0.00	-100.0%
5) TOTAL, REVENUES			3,553,234.92	2,952,247.61	-16.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,884,789.13	1,930,049.00	-33.1%
2) Instruction - Related Services	2000-2999		733,915.07	621,073.00	-15.4%
3) Pupil Services	3000-3999		46,870.00	47,818.00	2.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		163,763.18	167,320.00	2.2%
8) Plant Services	8000-8999		141,136.00	42,622.61	-69.8%
9) Other Outgo	9000-9999	Except 7600-7699	197,021.00	143,365.00	-27.2%
10) TOTAL, EXPENDITURES			4,167,494.38	2,952,247.61	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(614,259.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes Object Code	2010-11 es Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(614,259.46)	0.00	-100.09
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	1,430,897.58	816,638.12	-42.99
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		1,430,897.58	816,638.12	-42.9
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1,430,897.58	816,638.12	-42.9
2) Ending Balance, June 30 (E + F1e)		816,638.12	816,638.12	0.09
Components of Ending Fund Balance (Actuals)				
a) Reserve for Revolving Cash	9711	0.00		
Stores	9712	0.00		
	9713	0.00		
Prepaid Expenditures  All Others	9719	0.00		
	9730	0.00		
General Reserve	9740	816,638.12		
Legally Restricted Balance b) Designated Amounts				
Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	0.00		
d) Unappropriated Amount	9790			
Components of Ending Fund Balance (Budget)				
a) Reserve for Revolving Cash	9711		0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	
b) Restricted	9740		816,638.12	
c) Committed				
Stabilization Arrangements	9750		0.00	
Other Commitments (by Resource/Object)	9760		0.00	
d) Assigned			0.00	
Other Assignments (by Resource/Object)	9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Printed: 6/27/2011 12:34 PM

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
6055	Child Development: State Preschool (09-10)	1.00	1.00
6130	Child Development: Center-Based Reserve Account	776,090.49	776,090.49
6140	Child Development: Child Care Facilities Revolving Fund	40,546.63	40,546.63
Total, Restr	icted Balance	816,638.12	816,638.12

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	11,725,496.00	12,527,204.00	6.8%
3) Other State Revenue	8300-8599	948,611.00	1,098,256.00	15.8%
4) Other Local Revenue	8600-8799	1,828,215.00	1,578,781.00	-13.6%
5) TOTAL, REVENUES		14,502,322.00	15,204,241.00	4.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	3,280,951.00	3,283,177.00	0.1%
3) Employee Benefits	3000-3999	1,459,840.00	1,256,560.00	-13.9%
4) Books and Supplies	4000-4999	5,210,885.00	7,134,191.00	36.9%
5) Services and Other Operating Expenditures	5000-5999	496,026.99	500,151.00	0.8%
6) Capital Outlay	6000-6999	1,338,000.00	2,444,869.00	82.7%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	463,878.01	585,293.00	26.2%
9) TOTAL, EXPENDITURES		12,249,581.00	15,204,241.00	24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,252,741.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	0000 0000	0.00	0.00	0.00%
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	1,912,000.00	0.00	-100.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,912,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,741.00	0.00	-100.0%
F. FUND BALANCE, RESERVES		TO THE			
Beginning Fund Balance     As of July 1 - Unaudited		9791	9,862,209.61	10,202,950.61	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,862,209.61	10,202,950.61	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		- Communication of the Communi	9,862,209.61	10,202,950.61	3.5%
2) Ending Balance, June 30 (E + F1e)		_	10,202,950.61	10,202,950.61	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for     Revolving Cash		9711	6,585.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	10,196,365.61		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable			· ·		
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	-	0.00	
All Others		9719		0.00	
b) Restricted		9740		10,202,950.61	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	the control of the co	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS  1) Cash					
a) in County Treasury		9110	10,198,950.61		
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	4,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			10,202,950.61		
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	oppumbassanka koski kesiminkuus miklisisek melkikiri kesikbelifo boʻshk cosikis ir madi osonina si tay		0.00		
. FUND EQUITY			The state of the s		
Ending Fund Balance, June 30 (G10 - H7)			10,202,950.61		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES	MANAGANANA AND AND AND AND AND AND AND AND AN		0.00	0.00	0.0
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,725,496.00	12,527,204.00	6.89
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			11,725,496.00	12,527,204.00	6.8
OTHER STATE REVENUE					
Child Nutrition Programs		8520	948,611.00	1,098,256.00	15.8
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			948,611.00	1,098,256.00	15.89
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	1,778,215.00	1,528,781.00	-14.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	50,000.00	50,000.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	9	8662	0.00	0.00	0.09
Fees and Contracts	3	0002	0.00	0.00	
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue		0077	0.00	0.00	0.0
All Other Local Revenue		8699	0.00	0.00	0.0%
		0033	**************************************		
TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES			1,828,215.00 14,502,322.00	1,578,781.00 15,204,241.00	-13.6% 4.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Out to the document of Administratoral Colorina		1300	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1900	0.00	0.00	0.0%
Other Certificated Salaries		1900			
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,280,951.00	2,692,074.00	-17.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	417,487.00	Nev
Clerical, Technical and Office Salaries		2400	0.00	173,616.00	Nev
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,280,951.00	3,283,177.00	0.1%
EMPLOYEE BENEFITS		TOPPOSITION ASSESSMENT			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	221,923.00	267,773.00	20.7%
OASDI/Medicare/Alternative		3301-3302	285,495.00	225,851.00	-20.9%
Health and Welfare Benefits		3401-3402	792,698.00	602,142.00	-24.0%
Unemployment Insurance		3501-3502	9,843.00	51,338.00	421.6%
Workers' Compensation		3601-3602	65,717.00	63,058.00	-4.0%
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	84,164.00	46,398.00	-44.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,459,840.00	1,256,560.00	-13.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	563,395.00	606,628.00	7.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	4,647,490.00	6,527,563.00	40.5%
TOTAL, BOOKS AND SUPPLIES			5,210,885.00	7,134,191.00	36.9%

Description Resour	ce Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	5,000.00	5,000.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	204,000.00	175,000.00	-14.2%
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	287,026.99	320,151.00	11.5%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		496,026.99	500,151.00	0.8%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	160,000.00	New
Equipment	6400	1,338,000.00	2,284,869.00	70.8%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		1,338,000.00	2,444,869.00	82.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)		The state of the s		
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		A CONTRACTOR OF THE CONTRACTOR		Andrew
Transfers of Indirect Costs - Interfund	7350	463,878.01	585,293.00	26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		463,878.01	585,293.00	26.2%
TOTAL, EXPENDITURES		12,249,581.00	15,204,241.00	24.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,912,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,912,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,912,000.00)	0.00	-100.0%

Form 13

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,725,496.00	12,527,204.00	6.8%
3) Other State Revenue		8300-8599	948,611.00	1,098,256.00	15.8%
4) Other Local Revenue		8600-8799	1,828,215.00	1,578,781.00	-13.6%
5) TOTAL, REVENUES			14,502,322.00	15,204,241.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,581,702.99	14,283,948.00	23.3%
4) Ancillary Services	4000-4999	The state of the s	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		463,878.01	585,293.00	26.2%
8) Plant Services	8000-8999		204,000.00	335,000.00	64.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,249,581.00	15,204,241.00	24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,252,741.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				THE P THE PROPERTY OF THE P TH	
1) Interfund Transfers		0000 0000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,912,000.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,912,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,741.00	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,862,209.61	10,202,950.61	3.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			9,862,209.61	10,202,950.61	3.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			9,862,209.61	10,202,950.61	3.59
2) Ending Balance, June 30 (E + F1e)			10,202,950.61	10,202,950.61	0.09
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	6,585.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	10,196,365.61		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		10,202,950.61	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

		2010-11	2011-12 Budget	
Resource	Description	Estimated Actuals		
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	10,202,950.61	
Total, Restr	icted Balance	0.00	10,202,950.61	

	an Autoria ya masani da	mannen o en al 1994 de finicio de de deprincipa i finicio actual de describida de la compansión de la compan		e contractivo de la contractivo del la contractivo de la contractivo del la contractivo de la contract	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,869,509.37	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,869,509.37)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,869,509.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,869,509.37	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,869,509.37	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,869,509.37	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712	-	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760	and the second s	0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description Reso	urce Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS		O Communicación de la comm			
Cash     a) in County Treasury		9110	0.00		
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		
		9150	0.00		
2) Investments			0.00		
3) Accounts Receivable		9200			
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE		And the second s			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	and a supplied to the supplied		0.00	0.00	0.0%
OTHER LOCAL REVENUE		1	To the state of th		
Other Local Revenue		Antimathemathemathemathemathemathemathemathe			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY		THE STATE OF THE S			
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.09
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	1,869,509.37	0.00	-100.09
(b) TOTAL, INTERFUND TRANSFERS OUT			1,869,509.37	0.00	-100.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of		8965	0.00	0.00	0.0%
Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8903	0.00	0.00	0.07
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%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,869,509.37)	0.00	-100.0%

	a gotting development, announce of amounts in a suppression of self-self-self-self-self-self-self-self-	number under segmente segmente proposat en un de seguita de un un utilizado de 200 de 200 de 200 de 200 de 200			
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)				And American	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999	And the second s	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		The second designation of the second designa	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES	and an angular debug companies and an angular companies and an annual and an annual and additional and additional and an annual and an annual and additional and additional and an annual an annual and an annual				4400 COCCOCCOCCOCCOCCOCCOCCOCCOCCOCCOCCOCCOC
1) Interfund Transfers		TOTOLOGIA			
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,869,509.37	0.00	-100.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses					
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,869,509.37)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,869,509.37)	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,869,509.37	0.00	-100.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,869,509.37	0.00	-100.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,869,509.37	0.00	-100.09
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)			A PA		
a) Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Reserve for				OUT ATTACACA	
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	80 00 00 00 00 00 00 00 00 00 00 00 00 0	0.00	
All Others		9719	To the state of th	0.00	
b) Restricted		9740	To a second seco	0.00	
c) Committed				normal angelessas	
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	dogwidinsan	0.00	

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

Rialto Unified San Bernardino County 36 67850 0000000 Form 14

		2010-11	2011-12	
Resource	Description	Estimated Actuals	Budget	
\$2000 personal and the second				
Total, Restr	icted Balance	0.00	0.00	

Form 21

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

	unite construit metimost mische des des deutsches des automostiches der der extra laber den am der auf den sche				
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	об солот съгления повержения в торова на повержения в под повержения в под повержения в поменя в повержения в поменя в поменя в повержения в повержения в поменя в	en de verdi en en digenti de de entre periode de verde verdi de constituir de verdi de de verde de en de const		<u>anno amin'ny dia mandritra ny kaodim-paositra ny taona na ao /u>	
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	11,670.51	0.00	-100.0%
5) TOTAL, REVENUES	and the second s		11,670.51	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	1,001,055.00	1,235,853.47	23.5%
6) Capital Outlay		6000-6999	228,051.00	26,003,733.87	11302.6%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,455,928.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	×		8,685,034.00	27,239,587.34	213.6%
C. EXCESS (DEFICIENCY) OF REVENUES		DEAL COLUMN TO THE COLUMN TO T			
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,673,363.49)	(27,239,587.34)	214.1%
D. OTHER FINANCING SOURCES/USES					ent consideration on engine en about discommendo y y and en en about 9 feets (2016) (2016) (2016) (2016) (2016)
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	37,371,802.00	0.00	-100.0%
b) Uses		7630-7699	189,433.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,182,369.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,509,005.51	(27,239,587.34	-195.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	687.47	28,509,692.98	4146945.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			687.47	28,509,692.98	4146945.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			687.47	28,509,692.98	4146945.4%
2) Ending Balance, June 30 (E + F1e)		and the state of t	28,509,692.98	1,270,105.64	-95.5%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	28,509,692.98		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		TOTAL STATE OF THE
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	na n
Stores		9712		0.00	and the contract of the contra
Prepaid Expenditures		9713	processorial	0.00	100000
All Others		9719	rementalian	0.00	and an analysis of the second
b) Restricted		9740	Acceptance of the Acceptance o	1,270,105.64	ARTO SERVICE CONTRACTOR CONTRACTO
c) Committed Stabilization Arrangements		9750	Terreton menuncas con conference de de de conference de confer	0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	Westernishing	0.00	OCCUPATION

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS  1) Cash					
a) in County Treasury		9110	28,689,692.98		
1) Fair Value Adjustment to Cash in County Treas	sury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,000.00		
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			28,699,692.98		
I. LIABILITIES					
1) Accounts Payable		9500	190,000.00		
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			190,000.00		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)		0.000	28,509,692.98		

Description	Resource Codes Object Cod	2010-11 es Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE				
FEMA	8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	8290	0.00	0.00	0.09
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	11,670.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		11,670.51	0.00	-100.0%
OTAL, REVENUES		11,670.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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		International Control of Control			
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	SHERWARE RECEIVED TO THE TOTAL OF THE SHERWARE RESEARCH AND THE SHERWA		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		The state of the s			
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 Improvement	s	5600	0.00	1,201,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,001,055.00	34.853.47	-96.5%
Communications		5900	0.00	0.00	0.0%
	TUDEO.	5900			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITION CAPITAL OUTLAY	IURES		1,001,055.00	1,235,853.47	23.5%
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,642,815.00	New
Buildings and Improvements of Buildings		6200	222,295.00	17,523,235.41	7782.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,756.00	1,837,683.46	31826.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			228,051.00	26,003,733.87	11302.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	7,455,928.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		7,455,928.00	0.00	-100.0%
TOTAL, EXPENDITURES		-	8,685,034.00	27,239,587.34	213.6%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	36,092,697.00	0.00	-100.0°
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
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		2005			
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	1,279,105.00	0.00	-100.0%
(c) TOTAL, SOURCES			37,371,802.00	0.00	-100.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	189,433.00	0.00	-100.0%
(d) TOTAL, USES			189,433.00	0.00	-100.0%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,182,369.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				Autorization in the second of	
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	11,670.51	0.00	-100.0%
5) TOTAL, REVENUES			11,670.51	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)		оболого		op mitotalogen danse sample	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999	-	0.00	0.00	0.0%
8) Plant Services	8000-8999		243,051.00	27,239,587.34	11107.4%
9) Other Outgo	9000-9999	Except 7600-7699	8,441,983.00	0.00	-100.0%
10) TOTAL, EXPENDITURES	- CHANGE BANG WARRING WARRING BROWN BANG STOWN ACCOUNTS OF BANGE BANGE BANGE BANGE BANGE BANG BANG BANG BANG B		8,685,034.00	27,239,587.34	213.6%
C. EXCESS (DEFICIENCY) OF REVENUES			TOTAL	TO I TABLES AND A SECOND STATE OF THE SECOND S	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,673,363.49)	(27,239,587.34)	214.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		W TO THE STATE OF			
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	37,371,802.00	0.00	-100.0%
b) Uses		7630-7699	189,433.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,182,369.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,509,005.51	(27,239,587.34	-195.59
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		and the state of t			PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPER
a) As of July 1 - Unaudited		9791	687.47	28,509,692.98	4146945.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			687.47	28,509,692.98	4146945.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			687.47	28,509,692.98	4146945.4%
2) Ending Balance, June 30 (E + F1e)			28,509,692.98	1,270,105.64	-95.5%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	28,509,692.98		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790	immhrio do mhrio mhrio hhair ni mhrio hall bhaid aguir to to threat o trailice acusiais ide deil a se di pasi	######################################	gethallisse Annie Met Web with who we derived the full thread Annizzon and combine semple an adopt layer divide on a deli
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712	s.	0.00	
Prepaid Expenditures		9713	Par mangaman di daga da	0.00	
All Others		9719	is memorial and the second	0.00	
b) Restricted		9740	nus un consissadores de la consissadore de la consista del consista de la consista de la consista de la consista del consista de la consista de la consista de la consista del consista de la consista de la consista de la consista de la consista del consista de la consista de la consista de la consista del consista de la consista de la consista de la consista del consista de la consista de la consista de la consista del consista de la consista del consista del consista del consista de la consista del cons	1,270,105.64	
c) Committed Stabilization Arrangements		9750	Annual property of company of com	0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760	renove en antalisación.	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	ocona-bissacou.

Rialto Unified San Bernardino County

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

36 67850 0000000 Form 21

LIFE BL		2010-11	2011-12
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	28,509,692.98	1,270,105.64
Total, Restr	icted Balance	28,509,692.98	1,270,105.64

	and place and the format of the first of the			agende for the control for the control for	general Accident in the media Accident Activities and Activities a
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,890.00	0.00	-100.0%
5) TOTAL, REVENUES			254,890.00	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	1,215,268.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	753,329.86	0.00	-100.0%
6) Capital Outlay		6000-6999	1,688,135.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,656,732.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,401,842.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,401,842.86)	0.00	-100.0
F. FUND BALANCE, RESERVES			7 7 7		
Beginning Fund Balance     As of July 1 - Unaudited		9791	3,401,842.86	0.00	-100.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,401,842.86	0.00	-100.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,401,842.86	0.00	-100.09
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.09
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	266,000.00		
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			266,000.00		
H. LIABILITIES		Me Di Addicionali del Constanti del Constant			
1) Accounts Payable		9500	266,000.00		
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			266,000.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.0°
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.09
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	24,735.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	20,968.00	0.00	-100.0%
Other Local Revenue			ALL COLORS		
All Other Local Revenue		8699	209,187.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,890.00	0.00	-100.0%
OTAL, REVENUES		DOTTO CHARLES AND	254,890.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,215,268.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		on a second and a	1,215,268.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	522,055.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	231,274.86	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		753,329.86	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	18,035.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,103,280.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	190,876.31	0.00	-100.0%
Equipment Replacement		6500	375,943.69	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,688,135.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
OTAL, EXPENDITURES		TTYTOTIALIALIALIA	3,656,732.86	0.00	-100.0%

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES				
Proceeds			1	
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	7.46			
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	7054	0.00	0.00	0.000
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL, USES  CONTRIBUTIONS		0.00	0.00	0.0%
our mounds				
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2011.1.0 File: fund-d (Rev 03/29/2011)

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,890.00	0.00	-100.0%
5) TOTAL, REVENUES			254,890.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	and the state of t	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	in the state of th	0.00	0.00	0.0%
3) Pupil Services	3000-3999	 	0.00	0.00	0.0%
4) Ancillary Services	4000-4999	~	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	-	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	-	3,656,732.86	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	ann an Aurysan man am iordinn an rèile as ann leithe in dh'ini de an iorna d'heann th' Menn chaid eir mille a leit r, did i		3,656,732.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(3,401,842.86)	0.00	-100.0%
). OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				THE COLUMN	
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,401,842.86)	0.00	-100.09
F. FUND BALANCE, RESERVES		O COLUMN AND AND AND AND AND AND AND AND AND AN			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,401,842.86	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		Antonomica	3,401,842.86	0.00	-100.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,401,842.86	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			elikkääl kailikkitoisten on kiten kennoon tuivisisitaiteiteiteita kalkinnisia kunsasion kontienaasiakseskon ko
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711	-	0.00	
Stores		9712	And and	0.00	
Prepaid Expenditures		9713	and the second s	0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760	200	0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Rialto Unified San Bernardino County 36 67850 0000000 Form 25

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
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	47,941.04	0.00	-100.09
5) TOTAL, REVENUES			47,941.04	0.00	-100.09
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	18,059.78	13,163.00	-27.1%
6) Capital Outlay		6000-6999	880,512.13	4,159,233.00	372.4%
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			898,571.91	4,172,396.00	364.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(850,630.87)	(4,172,396.00)	390.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		Prince of the pr	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	water watern sich – in der eine Verlage der der der der der der der der der de		(850,630.87)	(4,172,396.00)	390.5
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	5,023,026.87	4,172,396.00	-16.9
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		-	5,023,026.87	4,172,396.00	-16.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,023,026.87	4,172,396.00	-16.9
2) Ending Balance, June 30 (E + F1e)			4,172,396.00	0.00	-100.09
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	4,172,396.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	To all the second secon	0.00	
All Others		9719		0.00	
b) Restricted		9740	en e	0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760	and the second s	0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	теберуалын	0.00	

Description Resource	e Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				
1) Cash a) in County Treasury	9110	4,363,921.00		
The source of the source	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		
investments	9150	0.00		
Accounts Receivable	9200	10,475.00		
Due from Grantor Government	9290	0.00		
	9310			
5) Due from Other Funds		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		4,374,396.00		
H. LIABILITIES				
1) Accounts Payable	9500	202,000.00		
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		202,000.00		
. FUND EQUITY				
Ending Fund Balance, June 30		TO THE PARTY OF TH		
(G10 - H7)	24-04-04-04-04-04-04-04-04-04-04-04-04-04	4,172,396.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE		7			
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
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		The control of the co			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,941.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,941.04	0.00	~100.0%
TOTAL, REVENUES			47,941.04	0.00	-100.0%

		eti denek til film for til de ede til storike sen sekte sen en storik och til storik storik sen en sen se	gent aven er en		pat to accommon patricina pri vi pranjunju poda descretori di venda in maniferina in commune a ac
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Res	ource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
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	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and				
Operating Expenditures	5800	18,059.78	13,163.00	-27.19
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	ES	18,059.78	13,163.00	-27.1%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	19,537.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200	578,575.20	3,580,241.00	518.8%
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	282,399.93	578,992.00	105.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		880,512.13	4,159,233.00	372.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues	7211	0.00	0.00	0.0%
To Districts or Charter Schools		0.00	0.00	0.0%
To County Offices	7212			
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%
OTAL, EXPENDITURES		898,571.91	4,172,396.00	364.3%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds		WEIT IN A THE PARTY PART			
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES			Annual An	mm production again or production and an article state of the state of	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	47,941.04	0.00	-100.0°
5) TOTAL, REVENUES			47,941.04	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)		And the second s			
1) Instruction	1000-1999	1000 Maria	0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999	-	0.00	0.00	0.0%
8) Plant Services	8000-8999		898,571.91	4,172,396.00	364.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			898,571.91	4,172,396.00	364.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(850,630.87)	(4,172,396.00)	390.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					0.00
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(850,630.87)	(4,172,396.00)	390.5%
F. FUND BALANCE, RESERVES					i
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,023,026.87	4,172,396.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,023,026.87	4,172,396.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,023,026.87	4,172,396.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			4,172,396.00	0.00	-100.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00	T amongo and the control of the cont	
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	The state of the s	
General Reserve		9730	0.00		
Legally Restricted Balance		9740	4,172,396.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount	udioma in Militaria materia materia materia. A manazara in del de mentembro comendacione, monene, gono a masse	9790	n operandrigen som en knisk at kompeninskann som kilonophise sektra op e.e. operande kommen.		eth errenn over kannen kennen verse vilk kan ken vil en han sin an kennen kennen och kritiser und som kenne
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	and the second s	0.00	
All Others		9719	The state of the s	0.00	
b) Restricted		9740	december	0.00	
c) Committed Stabilization Arrangements		9750	er en	0.00	
Other Commitments (by Resource/Object)		9760	Terry menohabata	0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	de de la companya de	0.00	
Unassigned/Unappropriated Amount		9790		0.00	

36 67850 0000000 Form 35

Printed: 6/27/2011 12:36 PM

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
7710	State School Facilities Projects	4,172,396.00	0.00
Total, Restr	icted Balance	4,172,396.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,565.00	0.00	-100.0%
5) TOTAL, REVENUES			1,565.00	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	1,970.00	0.00	-100.0%
6) Capital Outlay		6000-6999	570,557.00	124,853.00	-78.1%
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			572,527.00	124,853.00	-78.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(570,962.00)	(124,853.00)	-78.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,912,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		A CONTRACTOR OF THE CONTRACTOR	1,912,000.00	0.00	-100.0%

# July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object Rialto Unified San Bernardino County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,341,038.00	(124,853.00)	-109.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	159,873.32	1,500,911.32	838.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,873.32	1,500,911.32	838.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		ocanicamo vanale	159,873.32	1,500,911.32	838.8%
2) Ending Balance, June 30 (E + F1e)		1200000	1,500,911.32	1,376,058.32	-8.3%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,500,911.32		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712	an account of the second of th	0.00	
Prepaid Expenditures		9713	as company and a second	0.00	
All Others		9719	reneration	0.00	
b) Restricted		9740	An Andrew	1,376,058.32	
c) Committed Stabilization Arrangements		9750	Transverse state to the state of the state o	0.00	
Other Commitments		9760	Auto-months	0.00	The state of the s
d) Assigned Other Assignments		9780	and the second s	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1	0.00	
Unassigned/Unappropriated Amount		9790		0.00	Massard-parameters

36 67850 0000000 Form 40

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	1,570,261.32		
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	650.00		
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			1,570,911.32		
H. LIABILITIES					
1) Accounts Payable		9500	70,000.00		
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			70,000.00		
FUND EQUITY			Disconnection		
Ending Fund Balance, June 30 (G10 - H7)			1,500,911.32		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		### And the second an			
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	1,565.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	\$	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,565.00	0.00	-100.0%
TOTAL, REVENUES			1,565.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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		1			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		-			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	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	1,970.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		1,970.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	26,925.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	543,632.00	124,853.00	-77.0%
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			570,557.00	124,853.00	-78.1%
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			572,527.00	124,853.00	-78.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,912,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,912,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT		<i>теопатиченны</i>			
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

8953	0.00	0.00	0.0%
8965	0.00	0.00	0.0%
8971	0.00	0.00	0.0%
8972	0.00	0.00	0.0%
8973	0.00	0.00	0.0%
8979	0.00	0.00	0.0%
	0.00	0.00	0.0%
7651	0.00	0.00	0.0%
7699	0.00	0.00	0.0%
	0.00	0.00	0.0%
8980	0.00	0.00	0.0%
8990	0.00	0.00	0.0%
	0.00	0.00	0.0%
			-100.0%
	8965 8971 8972 8973 8979 7651 7699	8965 0.00  8971 0.00  8972 0.00  8973 0.00  8979 0.00  7651 0.00  7699 0.00  8980 0.00  8990 0.00	8965 0.00 0.00  8971 0.00 0.00  8972 0.00 0.00  8973 0.00 0.00  8979 0.00 0.00  7651 0.00 0.00  7699 0.00 0.00  8980 0.00 0.00  8990 0.00 0.00

## Rialto Unified San Bernardino County

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	T United to Control				
				9900000000-ph-pa-a-t-p	
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	1,565.00	0.00	-100.0%
5) TOTAL, REVENUES	apartimental de la libra Nijerio provincio e con del colo de con los como de colo de constante de colo de colo		1,565.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		572,527.00	124,853.00	-78.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			572,527.00	124,853.00	-78.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(570,962.00)	(124,853.00)	-78.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,912,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		A. C.	1,912,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,341,038.00	(124,853.00)	-109.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,873.32	1,500,911.32	838.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,873.32	1,500,911.32	838.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,873.32	1,500,911.32	838.8%
2) Ending Balance, June 30 (E + F1e)			1,500,911.32	1,376,058.32	-8.3%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,500,911.32	The state of the s	
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		an ann an	circhestra des litto i val nicescrisiato de secución des des distributos distributos distributos distributos d
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,376,058.32	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned				a A A A A A A A A A A A A A A A A A A A	
Other Assignments (by Resource/Object)		9760	or and a second	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Rialto Unified San Bernardino County

#### July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

36 67850 0000000 Form 40

原单

Printed: 6/27/2011 12:36 PM

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010 Other Restricted Local		1,500,911.32	1,376,058.32
Total, Restr	icted Balance	1,500,911.32	1,376,058.32

烁

	nicht der men mehr dass der men mit der den den gegen den geleichte mit der der der der der der der der der de	tien die der werden verschilte propriet der	en de la companya de La companya de la companya del companya de la companya del companya de la companya del la companya de la		
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	745,001.00	745,001.00	0.0%
4) Other Local Revenue		8600-8799	4,144,531.00	4,144,531.00	0.0%
5) TOTAL, REVENUES			4,889,532.00	4,889,532.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,507,255.00	4,507,255.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,507,255.00	4,507,255.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			382,277.00	382,277.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			382,277.00	382,277.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	4,922,076.00	5,304,353.00	7.8%
a) As of July 1 - Unaudited					0.0%
b) Audit Adjustments		9793	0.00	0.00	<u></u>
c) As of July 1 - Audited (F1a + F1b)			4,922,076.00	5,304,353.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,922,076.00	5,304,353.00	7.8%
2) Ending Balance, June 30 (E + F1e)			5,304,353.00	5,686,630.00	7.2%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	5,304,353.00		
d) Unappropriated Amount		9790		Y	
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
	0000	9760	di controlle de la controlle d	0.00	
d) Assigned Other Assignments		9780	The second secon	5,686,630.00	
e) Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	Accomplished	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	5,292,353.00		
1) Fair Value Adjustment to Cash in County Treasur	y	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	12,000.00		
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			5,304,353.00		
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		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			5,304,353.00		

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

### Rialto Unified San Bernardino County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	745,001.00	745,001.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			745,001.00	745,001.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,742,001.00	3,742,001.00	0.0%
Unsecured Roll		8612	233,320.00	233,320.00	0.0%
Prior Years' Taxes		8613	7,285.00	7,285.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue Limit Taxes		8629	121,054.00	121,054.00	0.0%
Interest		8660	40,871.00	40,871.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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			4,144,531.00	4,144,531.00	0.0%
TOTAL, REVENUES			4,889,532.00	4,889,532.00	0.0%

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)	)	tanning appearance and a second a second and	And the Conference	положения	
Debt Service		D. Control of the Con			
Bond Redemptions		7433	2,735,000.00	2,735,000.00	0.0
Bond Interest and Other Service					
Charges		7434	1,772,255.00	1,772,255.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		4,507,255.00	4,507,255.00	0.09
TOTAL EXPENDITURES			4.507.255.00	4.507.255.00	0.0

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES		TO THE PARTY OF TH			
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				0.00	0.00/
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			0.00	0.00	0.0%
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	and a control of the	<del>eren eren eren eren eren eren eren eren</del>			ata ang manakan sigapina kan katili mandak ni ang mandakat ataun managan kasar sa mangan kasar sa mangan kasar
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	745,001.00	745,001.00	0.0%
4) Other Local Revenue		8600-8799	4,144,531.00	4,144,531.00	0.0%
5) TOTAL, REVENUES			4,889,532.00	4,889,532.00	0.0%
B. EXPENDITURES (Objects 1000-7999)		THE PROPERTY OF THE PROPERTY O			
1) Instruction	1000-1999	-	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999	-	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	-	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,507,255.00	4,507,255.00	0.0%
10) TOTAL, EXPENDITURES			4,507,255.00	4,507,255.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES				MERTINE OF BEHIND	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			382,277.00	382,277.00	0.0%
D. OTHER FINANCING SOURCES/USES		AAAA AA A			NO.
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00/
b) Transfers Out		Para la companya di santa di s		0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			382,277.00	382,277.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,922,076.00	5,304,353.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		the decimal transfer of the second transfer o	4,922,076.00	5,304,353.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		as a manus a constant	4,922,076.00	5,304,353.00	7.8%
2) Ending Balance, June 30 (E + F1e)		3	5,304,353.00	5,686,630.00	7.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	· ·	
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	5,304,353.00		
d) Unappropriated Amount		9790			and the second and the second
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)	0000	9760 9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		5,686,630.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	3,500.00	3,500.00	0.09
5) TOTAL, REVENUES		3,500.00	3,500.00	0.09
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,118,955.00	300,000.00	-73.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,118,955.00	300,000.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,115,455.00)	(296,500.00)	-73.4%
O. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	1,118,953.82	300,000.00	-73.2%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,118,953.82	300,000.00	-73.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ngel alle in Norozoonia (Arazola ostronomo Arazola ostronomo (Arazola ostronomo Arazola ostronomo (Arazola ostronomo Arazola ostronomo (Arazola os		3,498.82	3,500.00	0.0
F. FUND BALANCE, RESERVES		and the second s			
Beginning Fund Balance     As of July 1 - Unaudited		9791	47,861.02	51,359.84	7.3
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		onn mysess seather.	47,861.02	51,359.84	7.3
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			47,861.02	51,359.84	7.3
2) Ending Balance, June 30 (E + F1e)			51,359.84	54,859.84	6.8
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	51,359.84		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712	our manache.	0.00	
Prepaid Expenditures		9713	have never personal for	0.00	
All Others		9719	The state of the s	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		54,859.84	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	51,359.84		
1) Fair Value Adjustment to Cash in County Treas	sury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			51,359.84		
I. 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		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			51,359.84		

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		And the state of t			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		The state of the s	0.00	0.00	0.0%
OTHER LOCAL REVENUE		Parameter Annual			
Interest		8660	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,500.00	0.0%
TOTAL, REVENUES			3,500.00	3,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	633,955.00	0.00	-100.0%
Other Debt Service - Principal		7439	485,000.00	300,000.00	-38.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		1,118,955.00	300,000.00	-73.2%
TOTAL, EXPENDITURES			1,118,955.00	300,000.00	-73.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,118,953.82	300,000.00	-73.29
(a) TOTAL, INTERFUND TRANSFERS IN			1,118,953.82	300,000.00	-73.29
INTERFUND TRANSFERS OUT		months and a page			
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		PROPERTY			
SOURCES		Application of the second of t			
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)			1,118,953.82	300,000.00	-73.2%

Bri

25 A 10

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	0.09
5) TOTAL, REVENUES			3,500.00	3,500.00	0.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	1,118,955.00	300,000.00	-73.2%
10) TOTAL, EXPENDITURES			1,118,955.00	300,000.00	-73.2%
O. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,115,455.00)	(296,500.00)	-73.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	1,118,953.82	300,000.00	-73.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9090 0070	0.00	0.00	0.000
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.0%
		8980-8999	0.00	0.00	
3) Contributions		9900-9999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,498.82	3,500.00	0.09
F. FUND BALANCE, RESERVES				THE ASSOCIATION AND ASSOCIATION ASSOCIATIO	
1) Beginning Fund Balance		:			
a) As of July 1 - Unaudited		9791	47,861.02	51,359.84	7.39
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			47,861.02	51,359.84	7.39
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,861.02	51,359.84	7.3%
2) Ending Balance, June 30 (E + F1e)			51,359.84	54,859.84	6.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for		0744	0.00		
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	51,359.84		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711	-	0.00	
Stores		9712	and the second s	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		54,859.84	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Rialto Unified San Bernardino County 36 67850 0000000 Form 56

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

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES		8,000.00	0.00	-100.0%
B. EXPENSES				
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 Expenses	5000-5999	355,540.83	0.00	-100.0%
6) Depreciation	6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	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		355,540.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(347,540.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers in	8900-8929	440,243.00	0.00	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses	0000 0070	0.00	0.00	0.00/
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%

	ki dalah dan sebagai dan	obern sit die dock dach mit 44 weiter voorwerd en deze wichten in de presentationer des dockware			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET ASSETS (C + D4)			92,702.17	0.00	-100.0%
F. NET ASSETS					
Beginning Net Assets     a) As of July 1 - Unaudited		9791	355,540.83	448,243.00	26.1%
		3731		440,243.00	
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355,540.83	448,243.00	26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			355,540.83	448,243.00	26.1%
2) Ending Net Assets, June 30 (E + F1e)			448,243.00	448,243.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
			unthabat di tro unti dia 18 combre di 18 con in di 19 con di 19 con con con estato con del con al 18 con col 19 con 19 con di 19 con 19		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of		0775	0.00		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	448,243.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)			rentermanyanisma	THE CONTRACTOR OF THE CONTRACT	
a) Capital Assets, Net of Related Debt		9796		0.00	palantamone
b) Restricted Net Assets		9797	en e	448,243.00	останденного
c) Unrestricted Net Assets		9790		0.00	dimension

Description I	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	448,243.00		
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			448,243.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
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		
NET ASSETS					
Net Assets, June 30 (G10 - H7)			448,243.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		0001	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.07
Interest		8660	8,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/				the control of the co	
Contributions		8674	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	0.00	-100.0%
TOTAL, REVENUES			8,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
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	0.00
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		de de la constante de la const			
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description Res	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.00
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	355,540.83	0.00	-100.09
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			355,540.83	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			355,540.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	440,243.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			440,243.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
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)			440,243.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES	- Schatzer (Cele Open Cyrymal, amrinn y dagu an'y harpet di mhaman. A miy ta ay daeth a fail diamach dhami				
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	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999	and the second s	0.00	0.00	0.0%
6) Enterprise	6000-6999		355,540.83	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			355,540.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(347,540.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	440,243.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			440,243.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			92,702.17	0.00	-100.0%
F. NET ASSETS		and the second s			
1) Beginning Net Assets				де по гранизация в в в в в в в в в в в в в в в в в в в	
a) As of July 1 - Unaudited		9791	355,540.83	448,243.00	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355,540.83	448,243.00	26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			355,540.83	448,243.00	26.1%
2) Ending Net Assets, June 30 (E + F1e)			448,243.00	448,243.00	0.0%
Components of Ending Net Assets (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	448,243.00		nicht der zu zugefan dem zeine ernicht bezogen auf dem bestehen der dem de dem der der der der der der der der
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797	The state of the s	448,243.00	
c) Unrestricted Net Assets		9790	and the state of t	0.00	

		2010-11	2011-12
Resource Description		Estimated Actuals	Budget
9010	Other Restricted Local	0.00	448,243.00
Total, Restr	icted Balance	0.00	448,243.00

Printed: 6/27/2011 12:38 PM

	2010-11 E	stimated Ac	tuals	2011-12 Budget			
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limi ADA	
ELEMENTARY							
General Education			17,414.12	17,503.33	17,503.33	17,503.33	
a. Kindergarten	1,908.36	1,908.36					
b. Grades One through Three	5,748.70	5,748.70					
c. Grades Four through Six	5,765.82	5,765.82					
d. Grades Seven and Eight	3,985.14	3,985.14					
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00					
f. Home and Hospital	5.87	5.87					
g. Community Day School	0.23	0.23					
2. Special Education							
a. Special Day Class	402.47	402.47	402.47	402.47	402.47	402.47	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	9.24	9.24	9.24	9.24	9.24	9.24	
c. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions	2.17	2.17	2.17	2.17	2.17	2.17	
3. TOTAL, ELEMENTARY	17,828.00	17,828.00	17,828.00	17,917.21	17,917.21	17,917.21	
HIGH SCHOOL							
General Education	753 m		7,568.46	7,648.46	7,648.46	7,648.46	
a. Grades Nine through Twelve	7,262.86	7.262.86					
b. Continuation Education	289.00	289.00					
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00					
d. Home and Hospital	5.81	5.81					
e. Community Day School	10.79	10.79					
Special Education	10.70	10.70					
a. Special Day Class	315.34	315.34	315.34	315.34	315.34	315.34	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	16.69	16.69	16.99	16.99	16.99	16.99	
c. Nonpublic, Nonsectarian Schools - Licensed	10.00	10.00	10.55	10.00	10.55	10.00	
Children's Institutions	9.52	9.52	9.52	9.52	9.52	9.52	
6. TOTAL, HIGH SCHOOL	7,910.01	7,910.01	7,910.31	7,990.31	7,990.31	7,990.31	
COUNTY SUPPLEMENT	7,510.01	7,310.01	7,510.01	7,000.01	7,000.01	7,000.01	
7. County Community Schools (EC 1982[a])	T T						
a. Elementary	1.95	1.95	1.95	1.95	1.95	1.95	
b. High School	7.61	7.61	7.61	7.61	7.61	7.61	
8. Special Education	7.01	7.01	7.01	7.01	7.01	7.01	
a. Special Day Class - Elementary	61.35	61.35	61.35	61.35	61.35	61.35	
b. Special Day Class - Elementary	34.57	34.57	34.57	34.57	34.57	34.57	
c. Nonpublic, Nonsectarian Schools - Elementary	34.37	34.37	34.37	34.37	34.37	34.37	
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	105.40	405.40	105.40	105.40	105 10	105.40	
COUNTY OFFICES	105.48	105.48	105.48	105.48	105.48	105.48	
0. TOTAL, K-12 ADA	05.040.40	05.040.40	05.040.70	00.040.00	00.040.00	00.040.00	
(sum lines 3, 6, and 9)	25,843.49	25,843.49	25,843.79	26,013.00	26,013.00	26,013.00	
1. ADA for Necessary Small Schools							
also included in lines 3 and 6.	()						
12. REGIONAL OCCUPATIONAL							
CENTERS & PROGRAMS*							

Printed: 6/27/2011 12:38 PM

	2010-11 E	stimated Ac	tuals	2	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students* 14. Adults Enrolled, State Apportioned* 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in 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)	25,843.49	25,843.49	25,843.79	26,013.00	26,013.00	26,013.00
SUPPLEMENTAL INSTRUCTIONAL HOURS			All			
19. ELEMENTARY* 20. HIGH SCHOOL* 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds	Ť					T
ELEMENTARY     a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only     b. 7th & 8th Hour Pupil Hours (Hours)*	0.23	0.23	0.23	.23.	0.23	0.23
23. HIGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	10.53	10.53	10.53	10.53	10.53	10.53
b. 7th & 8th Hour Pupil Hours (Hours)*  CHARTER SCHOOLS				STATE OF THE PARTY OF		
24. Charter ADA Funded Through the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL) b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25) 27. SUPPLEMENTAL INSTRUCTIONAL HOURS*	0.00	0.00	0.00	0.00	0.00	0.00

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

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	98,212,896.00	301	787,938.00	303	97,424,958.00	305	858,033.00		307	96,566,925.00	309
2000 - Classified Salaries	33,321,184.00	311	59,105.00	313	33,262,079.00	315	1,549,245.00		317	31,712,834.00	319
3000 - Employee Benefits (Excluding 3800)	46,612,801.00	321	2,367,299.00	323	44,245,502.00	325	997,575.00		327	43,247,927.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,236,548.00	331	47,500.00	333	8,189,048.00	335	2,371,689.00		337	5,817,359.00	339
5000 - Services & 7300 - Indirect Costs	22,319,245.00	341	17,040.00	343	22,302,205.00	345	4,964,486.00		347	17,337,719.00	349
			To	DTAL	205,423,792.00	365		T	OTAL	194,682,764.00	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.

	400 400)	Obie et		EDP
	DOM COMPENSATION (Instruction, Functions 1000-1999)	Object	70.054.000.00	No.
	EC 41011	1100	79,354,820.00	375
	ides Per EC 41011	2100	4,406,653.00	
		3101 & 3102	6,435,201.00	-
		3201 & 3202	319,764.00	1 1
5. OASDI - Regular, Medica	re and Alternative	3301 & 3302	1,512,478.00	384
6. Health & Welfare Benefit	s (EC 41372)			
(Include Health, Dental, \	rision, Pharmaceutical, and			
Annuity Plans)		3401 & 3402	13,581,696.00	385
7. Unemployment Insurance		3501 & 3502	1,360,254.00	390
8. Workers' Compensation	nsurance	3601 & 3602	1,686,880.00	392
9. OPEB, Active Employees	(EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 2231)	))	3901 & 3902	2,171,333.00	393
11. SUBTOTAL Salaries and	Benefits (Sum Lines 1 - 10)		110,829,079.00	395
12. Less: Teacher and Instru				
Benefits deducted in Col-	ımn 2		948,398.00	
13a. Less: Teacher and Instru	ctional Aide Salaries and			
Benefits (other than Lotte	ry) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instru	ctional Aide Salaries and	***************************************		
Benefits (other than Lotte	ry) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND	BENEFITS		109,880,681.00	397
15. Percent of Current Cost of	f Education Expended for Classroom			
Compensation (EDP 397	divided by EDP 369) Line 15 must			
egual or exceed 60% for	elementary, 55% for unified and 50%	10.00		
for high school districts t	avoid penalty under provisions of EC 41372		56.44%	
	C 41372 because it meets the provisions	A A A A A A A A A A A A A A A A A A A		
of EC 41374. (If exempt,	enter 'X')	, , , , , , , , , , , , , , , , , , , ,		

ART III: DEFICIENCY AMOUNT	
ART III: DEFICIENCT AWOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not except ovisions of EC 41374.	empt under the
Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	56.44%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	194,682,764.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

		Unrestricted				
Description	Object Codes	2011-12 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols, E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)					31	
Revenue Limit Sources	8010-8099	135,486,347.62				La company
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,596.80	3.20% 0.00%	6,807.99 26,013.00	2.70% 0.00%	6,991.7 26,013.0
<ul> <li>b. Revenue Limit ADA (Form RL, line 5b, ID 0033)</li> <li>c. Total Base Revenue Limit (Line Ala times line Alb, ID 0269)</li> </ul>		26,013.00 171,602,558.40	3,20%	177,096,243.87	2.70%	181,876,913.0
d. Other Revenue Limit (Form RL, lines 6 thru 14) e. Total Revenue Limit Subject to Deficit (Sum lines		0.00	0.00%	171,000,000	0.00%	1010101713.0
Alc plus Ald, ID 0082)		171,602,558.40	3.20%	177,096,243.87	2.70%	181,876,913.0
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.8024
<ul> <li>g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)</li> <li>h. Plus: Other Adjustments (e.g., basic aid, charter schools</li> </ul>		137,704,189.01	3.20%	142,112,651.86	2.70%	145,948,947.6
object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(3,888,672.38)	3.20%	(4,013,166.00)	2.70%	(4,121,503.00
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,670,831.00	0.00%	1,670,831.00	0.00%	1,670,831.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j)		and the state of	- 1 d . L	A STATE OF THE STA	2.534	and during a
(Must equal line A1)	8100-8299	135,486,347.63	3.16%	139,770,316.86	2.67% 0.00%	143,498,275.61 2,468,573.00
Federal Revenues     Other State Revenues	8300-8599	2,468,573.00 18,644,079.00	0.00%	2,468,573.00 18,835,072.00	2.69%	19,341,776.00
4. Other Local Revenues	8600-8799	2,079,276.00	0.00%	2,079,276.00	0.00%	2,079,276.00
5. Other Financing Sources	8900-8999	(12,357,205.62)	0.00%	(12,357,205.00)	0.00%	(12,357,205.00
6. Total (Sum lines A1k thru A5)		146,321,070.01	3,06%	150,796,032.86	2.81%	155,030,695.61
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)						
Certificated Salaries				20 31 100 10		2023012.42
a. Base Salaries				75,404,592.00		76,754,334.00
b. Step & Column Adjustment	1		1	1,349,742.00		1,373,903.00
c. Cost-of-Living Adjustment		- 4			-	
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,404,592.00	1.79%	76,754,334.00	1.79%	78,128,237.00
Classified Salaries				- S. M. S. L. V. V.		
a. Base Salaries				21,574,423.00	-	21,796,640.00
<ul> <li>Step &amp; Column Adjustment</li> </ul>			- 3	222,217.00		224,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,574,423.00	1.03%	21,796,640.00	1.03%	22,021,145.00
3. Employee Benefits	3000-3999	36,577,438.00	3.96%	38,025,782.00	4.11%	39,589,125.00
4. Books and Supplies	4000-4999	2,866,572.00	-6.98%	2,666,572.00	0.00%	2,666,572.00
<ol><li>Services and Other Operating Expenditures</li></ol>	5000-5999	12,419,177.00	-6.61%	11,598,173.00	1.82%	11,809,236.00
6. Capital Outlay	6000-6999	250,000.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) 710	00-7299, 7400-7499	1,056,390.00	0.00%	1,056,390.00	0.00%	1,056,390.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,478,688.00)	0.00%	(3,478,688.00)	0.00%	(3,478,688.00)
9. Other Financing Uses	7600-7699	300,000.00	0.00%	300,000.00	0.00%	300,000.00
<ol> <li>Other Adjustments (Explain in Section F below)</li> </ol>				(1,165,000.00)		(1,165,000.00)
11. Total (Sum lines B1 thru B10)		146,969,904.00	0.57%	147,804,203.00	2.28%	151,177,017.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(648,833.99)		2,991,829.86		3,853,678.61
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,185,129.45		19,536,295.46		22,528,125.32
2. Ending Fund Balance (Sum lines C and D1)		19,536,295.46		22,528,125.32		26,381,803.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	133,000.00		133,000.00		133,000.00
b. Restricted	9740	133,000.00		155,000.00		193,000.00
c. Committed	2.0%					
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	31 -	0.00		0.00
d. Assigned	9780	0.00	101 33	0.00		0.00
e. Unassigned/Unappropriated	2700	0.00		0.00		0.00
Reserve for Economic Uncertainties	9789	6,333,558.00	8-	6,206,036.00		6,301,470.00
Unassigned/Unappropriated	9790	13,069,737.45	W .	16,189,089.32		19,947,333.93
f. Total Components of Ending Fund Balance	77.50	13,002,131,43		10,102,002.34		17,071,000,00
		19,536,295.45		22,528,125.32		26,381,803.93

Description	Object Codes	2011-12 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2012-13 Projection (C)	Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,333,558.00		6,206,036.00		6,301,470.00
c. Unassigned/Unappropriated	9790	13,069,737.45		16,189,089.32		19,947,333.93
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)			1			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1				
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3, Total Available Reserves (Sum lines E1a thru E2c)		19,403,295,45		22,395,125.32		26,248,803.93

## 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.

Other Adjustments Of (\$1,165,000.00) Due To Tier III Sweep.

	R	estricted				
Description	Object Codes	2011-12 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E			1			
current year - Column A - is extracted)		0.000		E 4278 A	6.7	
Revenue Limit Sources	8010-8099	3,888,672.38	3.20%	4,013,166.00	2.70%	4,121,503.00
Federal Revenues     Other State Revenues	8100-8299 8300-8599	18,657,748.00 17,987,740.00	-24.10% 0.00%	14,161,172.00 17,987,740.00	0.00%	14,161,172.00 17,987,740.00
Other Local Revenues	8600-8799	10,544,365.00	0.00%	10,544,365.00	0.00%	10,544,365.00
5. Other Financing Sources	8900-8999	12,357,205.62	0.00%	12,357,205.00	0.00%	12,357,205.00
6. Total (Sum lines A1 thru A5)		63,435,731.00	-6.89%	59,063,648.00	0.18%	59,171,985.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E: current year - Column A - is extracted)		/				
1. Certificated Salaries				77.0		
a. Base Salaries				22,808,304.00	_	23,216,573.00
b. Step & Column Adjustment	1			408,269.00		415,577.00
c. Cost-of-Living Adjustment	1				1	
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,808,304.00	1.79%	23,216,573.00	1.79%	23,632,150.00
2. Classified Salaries						
a. Base Salaries				11,746,761.00		11,867,752.00
b. Step & Column Adjustment				120,991.00		122,237.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			4			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,746,761.00	1.03%	11,867,752.00	1.03%	11,989,989.00
3. Employee Benefits	3000-3999	10,438,685.00	5.23%	10,984,208.00	5.36%	11,573,046.00
4. Books and Supplies	4000-4999	5,369,976.00	0.00%	5,369,976.00	0.00%	5,369,976.00
5. Services and Other Operating Expenditures	5000-5999	10,652,681.00	-15.61%	8,989,431.00	-11.33%	7,971,116.00
6. Capital Outlay	6000-6999	406,209.00	0.00%	406,209.00	0.00%	406,209.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0,00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,726,075.00	0.00%	2,726,075.00	0.00%	2,726,075.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)			Market Control	(4,496,576.00)		(4,496,576.00
11. Total (Sum lines B1 thru B10)		64,148,691.00	-7.93%	59,063,648.00	0.18%	59,171,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(712,960.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		712,960.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance		-	1744 7 4			
a. Nonspendable	9710-9719	0.00	-		-	
b. Restricted	9740	0,00			1 1	What is
c. Committed	3544		- 1			
Stabilization Arrangements	9750				1 4 3 1	
2. Other Commitments	9760		- //		- 1	
d. Assigned	9780	10	*	2 2 3		
e. Unassigned/Unappropriated					100	
Reserve for Economic Uncertainties	9789					204
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance			J		3-	4.0
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	A Comment				
c. Unassigned/Unappropriated	9790					
Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	101				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Reduction of (\$4,496,576) Due to Elimination of Jobs Funding.

Unrestricted/Restricted										
Description	Object Codes	2011-12 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)				
A. REVENUES AND OTHER FINANCING SOURCES		100			- 100					
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)										
Revenue Limit Sources	8010-8099	139,375,020.00	3.16%	143,783,482.86	2.67%	147,619,778.6				
2. Federal Revenues	8100-8299	21,126,321.00	-21.28%	16,629,745.00	0.00%	16,629,745.0				
3. Other State Revenues	8300-8599	36,631,819.00	0.52%	36,822,812.00	1.38%	37,329,516.0				
Other Local Revenues	8600-8799	12,623,641.00	0.00%	12,623,641.00	0.00%	12,623,641.0				
5. Other Financing Sources	8900-8999	0.00	0.05%		2.07%					
6. Total (Sum lines A1 thru A5)		209,756,801.01	0.05%	209,859,680.86	2.07%	214,202,680.6				
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)										
Certificated Salaries				98,212,896.00		99,970,907.00				
a. Base Salaries		3		1,758,011.00		1,789,480.0				
b. Step & Column Adjustment			1 2	0.00		0.00				
c. Cost-of-Living Adjustment				0.00		0.00				
d. Other Adjustments	1000 1000	00 212 000 00	1.79%	99,970,907.00	1.79%	101,760,387.0				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	98,212,896.00	1.79%	99,970,907.00	1.79%	101,760,387.00				
2. Classified Salaries				** *** ***		22 554 202 0				
a. Base Salaries			+	33,321,184.00		33,664,392.00				
<ul> <li>Step &amp; Column Adjustment</li> </ul>			-	343,208.00	-	346,742.00				
c. Cost-of-Living Adjustment		1 - 2 - 2		0,00	-	0.00				
d. Other Adjustments				0.00		0.00				
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,321,184.00	1.03%	33,664,392.00	1.03%	34,011,134.00				
3. Employee Benefits	3000-3999	47,016,123.00	4.24%	49,009,990.00	4.39%	51,162,171.00				
4. Books and Supplies	4000-4999	8,236,548.00	-2.43%	8,036,548.00	0.00%	8,036,548.00				
5. Services and Other Operating Expenditures	5000-5999	23,071,858.00	-10.77%	20,587,604.00	-3.92%	19,780,352.00				
6. Capital Outlay	6000-6999	656,209.00	0.00%	656,209.00	0.00%	656,209.00				
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,056,390.00	0.00%	1,056,390.00	0.00%	1,056,390.00				
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(752,613.00)	0.00%	(752,613.00)	0.00%	(752,613.00				
9. Other Financing Uses	7600-7699	300,000.00	0.00%	300,000.00	0.00%	300,000.00				
Other Adjustments				(5,661,576.00)		(5,661,576.00				
1. Total (Sum lines B1 thru B10)		211,118,595.00	-2.01%	206,867,851.00	1.68%	210,349,002.00				
C. NET INCREASE (DECREASE) IN FUND BALANCE										
(Line A6 minus line B11)		(1,361,793.99)		2,991,829.86		3,853,678.61				
D, FUND BALANCE										
Net Beginning Fund Balance (Form 01, line F1e)		20,898,089.45		19,536,295,46		22,528,125.32				
2. Ending Fund Balance (Sum lines C and D1)		19,536,295.46		22,528,125.32		26,381,803.93				
Components of Ending Fund Balance										
a. Nonspendable	9710-9719	133,000.00		133,000.00		133,000.00				
b. Restricted	9740	0.00	A	0.00		0.00				
c. Committed										
1. Stabilization Arrangements	9750	0.00		0.00		0.00				
2. Other Commitments	9760	0.00		0.00		0.00				
d. Assigned	9780	0.00	0.0	0.00		0.00				
e. Unassigned/Unappropriated	00000		* *	C 200 112 115		£ 201 120 00				
Reserve for Economic Uncertainties	9789	6,333,558.00		6,206,036.00		6,301,470.00				
Unassigned/Unappropriated     Total Residue Control Resid	9790	13,069,737.45	-	16,189,089.32		19,947,333.93				
f. Total Components of Ending Fund Balance		10 536 205 15		22 528 125 22	-	26 201 002 02				
(Line D3f must agree with line D2)		19,536,295.45		22,528,125.32		26,381,803.93				

Page 1

Printed: 6/27/2011 12:38 PM

	2011-12 Budget	% Change	2012-13	% Change	2013-14
Object Object Codes	(Form 01)	(Cols. C-A/A)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
E. AVAILABLE RESERVES	1.5				
1. General Fund		W = 100 - 110		27 B	
a. Stabilization Arrangements 9750	0.00		0.00	( )	0.0
b. Reserve for Economic Uncertainties 9789	6,333,558.00	7	6,206,036.00		6,301,470.0
c. Unassigned/Unappropriated 9790	13,069,737.45		16,189,089.32		19,947,333.9
d. Negative Restricted Ending Balances	15,000,151,10		10,100,000,000		
(Negative resources 2000-9999) (Enter projections) 979Z.			0.00		0.0
Special Reserve Fund - Noncapital Outlay (Fund 17)			0.00		
a, Stabilization Arrangements 9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties 9789	0.00		0.00		0.0
c. Unassigned/Unappropriated 9790	0.00		0.00		0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)	19,403,295.45	2.0	22,395,125.32	- 1	26,248,803.9
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	9.19%		10.83%		12.48
F. RECOMMENDED RESERVES					
	2.00				
Special Education Pass-through Exclusions					
For districts that serve as the administrative unit (AU) of a					
special education local plan area (SELPA):					
Do you choose to exclude from the reserve calculation					
a. Do you choose to exclude from the reserve calculation     the pass-through funds distributed to SELPA members?					
the pass-through funds distributed to SELPA members? No					
the pass-through funds distributed to SELPA members? No b. If you are the SELPA AU and are excluding special					
the pass-through funds distributed to SELPA members?  No b. If you are the SELPA AU and are excluding special education pass-through funds:					
the pass-through funds distributed to SELPA members? No b. If you are the SELPA AU and are excluding special					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections	0.00		0.00		0.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	0.00		0.00		0.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA	0.00		0.00		0.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d					
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA	0.00		0.00 26,013.00		
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves	25,907.52		26,013.00		26,013.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	25,907.52 211,118,595.00		26,013.00 206,867,851.00		26,013.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves	25,907.52		26,013.00		26,013.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	25,907.52 211,118,595.00		26,013.00 206,867,851.00		26,013.0 210,349,002.0 0.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses	25,907.52 211,118,595.00 0.00		26,013.00 206,867,851.00 0.00		26,013.0 210,349,002.0 0.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	25,907.52 211,118,595.00 0.00		26,013.00 206,867,851.00 0.00		26,013.0 210,349,002.0 0.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	25,907.52 211,118,595.00 0.00 211,118,595.00		26,013.00 206,867,851.00 0.00 206,867,851.00		26,013.0 210,349,002.0 0.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	25,907.52 211,118,595.00 0.00 211,118,595.00		26,013.00 206,867,851.00 0.00 206,867,851.00		26,013.0 210,349,002.0 0.0 210,349,002.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	25,907.52 211,118,595.00 0.00 211,118,595.00 3% 6,333,557.85		26,013.00 206,867,851.00 0.00 206,867,851.00 3% 6,206,035.53		26,013.0 210,349,002.0 0.0 210,349,002.0 3 6,310,470.0
the pass-through funds distributed to SELPA members?  b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	25,907.52 211,118,595.00 0.00 211,118,595.00		26,013.00 206,867,851.00 0.00 206,867,851.00		26,013.0 210,349,002.0 0.0

Printed: 6/27/2011 12:39 PM

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,379.05	6,354.05
2. Inflation Increase	0041	(25.00)	143.00
	0042, 0525,	1.71	3.0
All Other Adjustments	0719	97.56	99.75
4. TOTAL, BASE REVENUE LIMIT PER ADA		45, 455, 53	
(Sum Lines 1 through 3)	0024	6,451.61	6,596.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,451.61	6,596.80
b. Revenue Limit ADA	0033	25,843.49	26,013.00
<ul> <li>c. Total Base Revenue Limit (Line 5a times Line 5b)</li> </ul>	0269	166,732,118.52	171,602,558.40
Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
<ol> <li>Beginning Teacher Salary Incentive Funding</li> </ol>	0552		<u> </u>
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines		100000000000000000000000000000000000000	
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	166,732,118.52	171,602,558.40
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT	1.77		
(Line 15 times Line 16)	0284	136,782,028.07	137,704,189.01
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,092,794.21	2,201,626.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	701,909.92	462,607.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS		24.00	35.00
(Sum Lines 18 and 22, minus Lines 19 through 21)	5 5 5	390,884.29	1,739,019.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	137,172,912.36	139,443,208.01

Printed: 6/27/2011 12:39 PM

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	8,786,627.73	8,741,627.73
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	369,851.00	369,851.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	9,156,478.73	9,111,478.73
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.		Land of the state	
If negative, then zero)	0111	128,016,433.63	130,331,729.28
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	530,795.00	530,795.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
<ol> <li>Pupil Promotion and Retention Programs         (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)     </li> </ol>	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)	0	(530,795.00)	(530,795.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		127,485,638.63	129,800,934.28
43. Less: Revenue Limit State Apportionment Receipts 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		127,485,638.63	

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 Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Other Fun 9610
Description D1 GENERAL FUND	3,55	3,00						14.13
Expenditure Detail	0.00	0.00	0.00	(752,613.00)				
Other Sources/Uses Detail					0.00	300,000.00		
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								
SPECIAL EDUCATION PASS-THROUGH FUND     Expenditure Detail								
Other Sources/Uses Detail				400				1500
Fund Reconciliation								
1 ADULT EDUCATION FUND	1689	100	2.4	100				
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00		
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	167,320.00	0.00				
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	585,293.00	0.00				
Other Sources/Uses Detail	0.00	0.00	505,250.00	0.00	0.00	0.00		
Fund Reconciliation								
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00				1000		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		NEW YORK				- 0		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				5-17 A - 11 - 1				
S SCHOOL BUS EMISSIONS REDUCTION FUND		0.00						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00		
FOUNDATION SPECIAL REVENUE FUND						16		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				_		0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS  Expenditure Detail	M 2 - 1 - 1							
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 BUILDING FUND						10		
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
5 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			-7.5			
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND		1						
Expenditure Detail	0.00	0.00				3		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						-		
COUNTY SCHOOL FACILITIES FUND	0.00	0.00				13	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						100		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	100	
Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS						100		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail Other Sources/Uses Detail		The same of the sa		1 - To- 1 - 1 - 1 - 1 - 1	0.00	0.00		
Fund Reconciliation					0,00	1		
DEBT SVC FUND FOR BLENDED COMPONENT UNITS				12.24 33.0				
Expenditure Detail					2.52			
Other Sources/Uses Detail					0.00	0,00	7	
Fund Reconciliation TAX OVERRIDE FUND	1 52-11							
Expenditure Detail	La Carrie					0	3 3 3 3	
Other Sources/Uses Detail				14 mar 25 mm 1 mm	0.00	0.00		
Fund Reconciliation		N 10 4	1 1					
DEBT SERVICE FUND		100		37		100		
Expenditure Detail					300,000.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					300,000.00	0.00		
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				U.S.		0.00		
Fund Reconciliation CAFETERIA ENTERPRISE FUND								
	0.00	0.00	0.00	0.00		100		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	3.00	0.00	0.00	0.00		
Sure Saude and Dutin				-	0.00		- 7	

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				1 N				
53 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00		1.0	5.00	0.50		
Other Sources/Uses Detail				-	0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			2.00			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
87 SELF-INSURANCE FUND	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		En S						
71 RETIREE BENEFIT FUND								
Expenditure Detail Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail					0			
Other Sources/Uses Detail								
Fund Reconciliation				1				
95 STUDENT BODY FUND								
Expenditure Detail	11-	A STATE OF THE STATE OF				4 / 1		
Other Sources/Uses Detail								100 12 18
Fund Reconciliation	A STATE OF THE		The sales					
TOTALS	0.00	0.00	752,613.00	(752,613.00)	300,000.00	300,000.00		

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

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

CRITERI	ΔΔ	ND.	STA	NDA	IRDS

## 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):	25,908		
District's ADA Standard Percentage Level:	1.0%		

#### 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.

	Revenue Limit (Funded) ADA		ADA Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If Budget is greater	
Fiscal Year	(Use Form RL, Line 5b)	(Form RL, Line 5b)	than Actuals, else N/A)	Status
Third Prior Year (2008-09)	26,772.00	26,720.00	0.2%	Met
Second Prior Year (2009-10)	25,723.27	25,705.53	0.1%	Met
First Prior Year (2010-11)	25,684.54	25,843.49	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	26,013.00			

## 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)	
	(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):	25,908	
District's Enrollment Standard Percentage Level:	1.0%	

Enrollment Variance Level

## 2A. Calculating the District's Enrollment Variances

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

	Enrollme	nt	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2008-09)	28,490	27,452	3.6%	Not Met
Second Prior Year (2009-10)	26,845	27,170	N/A	Met
First Prior Year (2010-11)	27,075	27,026	0.2%	Met
Budget Year (2011-12)	27,026			

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

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

Explanation:

1a	STANDARD MET	- Enrollment has not beer	overestimated by	more than the	e standard percentad	e level for the first	prior year.

	(required if NOT met)	
1b.	STANDARD MET - Enrollme	ent 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)	2008/09 ENROLLMENT DECLINED. DID NOT MEET BUDGET ESTIMATE.

#### 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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2008-09)	25,604	27,452	93.3%
Second Prior Year (2009-10)	25,539	27,170	94.0%
First Prior Year (2010-11)	25,738	27,026	95.2%
		Historical Average Ratio:	94.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.7%

## 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.

Estimated P-2 ADA

	Budget	Enrollment		
	(Form A, Lines 3, 6, and 25)	Budget/Projected		
Fiscal Year	(Form MYP, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	25,908	27,026	95.9%	Not Met
1st Subsequent Year (2012-13)	26,013	27,026	96.3%	Not Met
2nd Subsequent Year (2013-14)	26,013	27,026	96.3%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:	The District anticipates that it will continue to show an increase in ADA due to saturday school success.
(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

ed Revenue Limit	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Funded COLA	(2010-11)	(2011-12)	(2012-13)	(2013-14)
Base Revenue Limit (BRL) per ADA				
(Form RL, Line 4) (Form MYP,	0.454.04	0.500.00	0.007.00	0.004.77
	6,451.61	6,596.80	6,807.99	6,991.77
	0.82037	0.80246	0.80246	0.80246
(Step 1a times Step 1b)	5,292.71	5,293.67	5,463.14	5,610.62
Prior Year Funded BRL				
per ADA		5,292.71	5,293.67	5,463.14
Difference				
(Step 1c minus Step 1d)		0.96	169.47	147.48
Percent Change Due to COLA				
(Step 1e divided by Step 1d)		0.02%	3.20%	2.70%
01				
` ,				
	25,843.49	26,013.00	26,013.00	26,013.00
Limit (Funded) ADA		25,843.49	26,013.00	26,013.00
Difference			and the state of t	
(Step 2a minus Step 2b)		169.51	0.00	0.00
Percent Change Due to Population				
(Step 2c divided by Step 2b)		0.66%	0.00%	0.00%
	ī			1
	ation	0.000/	0.000/	0.700/
(Step 1f plus Step 2d)	Davis Limit Standard	0.68%	3.20%	2.70%
		32% to 1.68%	2.20% to 4.20%	1.70% to 3.70%
	Funded COLA Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f) Funded BRL per ADA (Step 1a times Step 1b) Prior Year Funded BRL per ADA Difference (Step 1c minus Step 1d) Percent Change Due to COLA (Step 1e divided by Step 1d)  Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b) Prior Year Revenue Limit (Funded) ADA Difference (Step 2a minus Step 2b) Percent Change Due to Population (Step 2c divided by Step 2b)	Funded COLA Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f) Funded BRL per ADA (Step 1a times Step 1b) Prior Year Funded BRL per ADA Difference (Step 1c minus Step 1d) Percent Change Due to COLA (Step 1e divided by Step 1d)  Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b) Prior Year Revenue Limit (Funded) ADA Difference (Step 2a minus Step 2b) Percent Change Due to Population (Step 2c divided by Step 2b)  Total Change in Funded COLA and Population	Funded COLA Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f) Funded BRL per ADA (Step 1a times Step 1b) Prior Year Funded BRL per ADA Ofference (Step 1c minus Step 1d) Change in Population Revenue Limit (Funded) ADA Difference (Step 2a minus Step 2b)  Total Change in Funded COLA and Population (Step 1f plus Step 2d)  Revenue Limit Standard	Prior Year

## 4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	9,156,478.73	9,111,478.73	9,111,478.73	9,111,478.73
	and the state of t	N/A	N/A	N/A
	Basic Aid Standard (percent change from			
previou	s year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Ne	ecessary Small School			
DATA ENTRY: All data are extracted or calculated	i.			
Necessary Small School District Projected Rev	renue Limit (applicable if Form RL	, Budget column, line 6, is grea	ter than zero, and line 5b, RL ADA,	is zero)
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	essary Small School Standard inge - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Cha	nge in Revenue Limit			
DATA ENTRY: Enter data in the 1st and 2nd Subs	·			
	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	136,642,117.29 ected Change in Revenue Limit:	138,912,413.00	143,320,876.00 3.17%	147,157,172.00 2.68%
Districtor To	Revenue Limit Standard:	32% to 1.68%	2.20% to 4.20%	1.70% to 3.70%
	Status:	Met	Met	Met
4C. Comparison of District Revenue Limit t	o the Standard			
DATA ENTRY: Enter an explanation if the standar	d is not met.			
1a. STANDARD MET - Projected change in r	evenue limit has met the standard fo	r 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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999) Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2008-09)	138,820,043.47	149,391,523.09	92.9%
Second Prior Year (2009-10)	134,566,735.93	146,486,933.54	91.9%
First Prior Year (2010-11)	135,565,284.41	150,278,169.33	90.2%
		Historical Average Ratio:	91.7%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2011-12)	133,556,453.00	146,669,904.00	91.1%	Met
1st Subsequent Year (2012-13)	136,576,756.00	147,504,203.00	92.6%	Met
2nd Subsequent Year (2013-14)	139,738,507.00	150,877,017.00	92.6%	Met

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

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

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

Explanation:	
(required if NOT met)	

## 6. CRITERION: Other Revenues and Expenditures

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

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.

DATA ENTRY: All data are extracted or calculated.	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Yea (2013-14)
District's Change in Population and Funded COLA     (Criterion 4A1, Step 3):	0.68%	3.20%	2.70%
District's Other Revenues and Expenditures     Standard Percentage Range (Line 1, plus/minus 10%):	-9.32% to 10.68%	-6.80% to 13.20%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures   Explanation Percentage Range (Line 1, plus/minus 5%):	-4.32% to 5.68%	-1.80% to 8.20%	-2.30% to 7.70%
B. Calculating the District's Change by Major Object Category and Comp	arison to the Explanation Per	centage Range (Section 6A, Li	ne 3)
DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each receass. All other data are extracted or calculated.	evenue and expenditure section wi	ll be extracted; if not, enter data for	the two subsequent
explanations must be entered for each category if the percent change for any year ex-	ceeds the district's explanation per	centage range.	
bject 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)			
rst Prior Year (2010-11)	28,583,605.16	00.057	
udget Year (2011-12)	21,126,321.00	-26.09%	Yes
st Subsequent Year (2012-13)	16,629,745.00	-21.28%	Yes
nd Subsequent Year (2013-14)	16,629,745.00	0.00%	No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)	07.575.077.40		
rst Prior Year (2010-11)	37,575,877.12 36,631,819.00	-2.51%	No
udget Year (2011-12) st Subsequent Year (2012-13)	36,822,812.00	0.52%	No No
nd Subsequent Year (2013-14)	37,329,516.00	1.38%	
			No
Explanation: (required if Yes)			No
(required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)	14 042 092 15		No No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2010-11)	14,043,983.15 12,623,641,00	-10.11%	
(required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2010-11) udget Year (2011-12)	12,623,641.00	-10.11% 0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) st Prior Year (2010-11) dget Year (2011-12) Subsequent Year (2012-13)		-10.11% 0.00% 0.00%	Yes
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)	12,623,641.00 12,623,641.00 12,623,641.00	0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13)	12,623,641.00 12,623,641.00 12,623,641.00	0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) id Subsequent Year (2013-14)  Explanation:  Loss of one-time grant funding and reduction in	12,623,641.00 12,623,641.00 12,623,641.00	0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)  st Prior Year (2010-11)  idget Year (2011-12)  t Subsequent Year (2012-13)  d Subsequent Year (2013-14)  Explanation: (required if Yes)  Loss of one-time grant funding and reduction in  frequired if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)	12,623,641.00 12,623,641.00 12,623,641.00	0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2010-11) udget Year (2011-12) t Subsequent Year (2012-13) d Subsequent Year (2013-14)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) rst Prior Year (2010-11)	12,623,641.00 12,623,641.00 12,623,641.00 Special Ed transfers.	0.00%	Yes No
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2010-11) iudget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Loss of one-time grant funding and reduction in	12,623,641.00 12,623,641.00 12,623,641.00 Special Ed transfers.	0.00% 0.00%	Yes No No

Explanation: (required if Yes)

2nd Subsequent Year (2013-14)

10-11 amount includes carryover and reduction for one-time funding.

8,036,548.00

0.00%

No

Serv	rices and Other Opera	ting Expenditures (Fund 01, Objects 5000-59	99) (Form MYP, Line B5)		
	ear (2010-11)	,	34,042,372.29		
Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)			23.071,858.00	-32.23%	Yes
			20,587,604.00	-10.77%	Yes
		<u> </u>	19,780,352.00	-3.92%	Yes
zna Subsequ	ient rear (2013-14)	L	19,700,002.00	0.0276	
Explanation: (required if Yes)  Anticipated decrease in consultant agreem			s and categorical carryover not includ	ded in budget.	
C Coloula	ting the Dietriet's Ch	nange in Total Operating Revenues and E	vnenditures (Section 64 Line 2		
	Y: All data are extracted		experiance (economory zino z		
				Percent Change	
Object Range	e / Fiscal Year		Amount	Over Previous Year	Status
		and Other Local Revenue (Criterion 6B)	00,000,405,40		
First Prior Ye	,		80,203,465.43 70,381,781.00	-12.25%	Not Met
Budget Year			66,076,198.00	-6.12%	Met
	ent Year (2012-13)	and the state of t	66,582,902.00	0.77%	Met
2nd Subsequ	ent Year (2013-14)	L.	00,362,902.00	0.7778	I Wot
Tota	I Books and Supplies	and Services and Other Operating Expendit	ures (Criterion 6B)		
First Prior Ye		and so, moss and sales specially super	44,488,300.44		
Budget Year			31,308,406.00	-29.63%	Not Met
	ent Year (2012-13)	-	28,624,152.00	-8.57%	Not Met
	ent Year (2013-14)		27,816,900.00	-2.82%	Met
Zna cabocqu	ioni rodi (Eoro ri)	Luca Caracteristic Caracterist			
proje	cted change, description	ojected total operating revenues have changed I ns of the methods and assumptions used in the Section 6A above and will also display in the ex	projections, and what changes, if an	nore of the budget or two subseque y, will be made to bring the projecte	nt fiscal years. Reasons for the d operating revenues within the
	Explanation: Federal Revenue (linked from 6B if NOT met)	Reduction in revenue due to one-time funding	ending and ancticpated carryover no	t included in budget.	
C	Explanation: Other State Revenue (linked from 6B if NOT met)				
C	Explanation: Other Local Revenue (linked from 6B if NOT met)	Loss of one-time grant funding and reduction i	n Special Ed transfers.		
the p	rojected change, descri	jected total operating expenditures have chang ptions of the methods and assumptions used in entered in Section 6A above and will also displa	the projections, and what changes, i	or more of the budget or two subsect fany, will be made to bring the proje	quent fiscal years. Reasons for ected operating expenditures
£	Explanation: Books and Supplies (linked from 6B if NOT met)	10-11 amount includes carryover and reduction	n for one-time funding.		
Ser	Explanation: vices and Other Exps (linked from 6B if NOT met)	Anticipated decrease in consultant agreements	s and categorical carryover not includ	ed in budget.	

#### 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.

- a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
  - b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

No	
	0.00

## 2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures
   and Other Financing Uses
   (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

211,118,595.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
211,118,595.00	2,111,185.95	5,487,967.00	Met

<sup>&</sup>lt;sup>1</sup> 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)	

2.8%

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

1.	District's Available Reserve Amounts (resources 0000-1999)		
,,,	a. Designated for Economic Uncertainties		
	(Funds 01 and 17, Object 9770)	6,732,253.00	6,640,222
	b. Undesignated Amounts		
	(Funds 01 and 17, Object 9790)	29,990,826.73	17,657,943
	, , , , , , , , , , , , , , , , , , , ,		

- Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
- d. Available Reserves (Lines 1a through 1c)
- Expenditures and Other Financing Uses

District's Available Reserve Percentage

- a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
- b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
- c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)
- (Line 1d divided by Line 2c)

Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)	
6,732,253.00	6,640,222.00	7,216,688.00	
29,990,826.73	17,657,943.12	12,835,441.45	
0.00	0.00	0.00	
36,723,079.73	24,298,165.12	20,052,129.45	
224,193,429.28	215,424,480.73	240,556,259.63	
		0.00	
224,193,429.28	215,424,480.73	240,556,259.63	
16.4%	11.3%	8.3%	

District's Deficit Spending Standard Percentage Levels			
(Line 3 times 1/3):	5.5%	3.8%	

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

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

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated

	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	12,620,557.60	151,989,967.24	N/A	Met
Second Prior Year (2009-10)	(9,516,808.06)	147,954,572.54	6.4%	Not Met
First Prior Year (2010-11)	(6,413,825.01)	151,837,366.15	4.2%	Not Met
Budget Year (2011-12) (Information only)	(648,834.00)	146,969,904.00		

## 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)	Deficit spending due to state budget cuts.

## 9. CRITERION: Fund Balance

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

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

<sup>&</sup>lt;sup>1</sup> 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): 25,908

District's Fund Balance Standard Percentage Level: 1.0%

### 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.

	Unrestricted General Fu (Form 01, Line F1e, U	0 0	Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2008-09)	20,009,815.00	24,747,599.92	N/A	Met
Second Prior Year (2009-10)	29,232,296.00	36,115,762.52	N/A	Met
First Prior Year (2010-11)	27,930,660.00	26,598,954.46	4.8%	Not Met
Pudget Veer (2011 12) (Information only)	20 185 129 45			

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

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

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

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

Explanation: (required if NOT met)

Deficit spending was higher than anticipated.

#### 10. CRITERION: Reserves

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	25,908	26,013	26,013
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No
1.	Do you choose to exclude from the reserve calculation the pass-through fands distributed to SEEL A members:	140

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):	unough lunus.		
	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<ul> <li>Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)</li> </ul>	0.00	0.00	0.00

## 10B. Calculating the District's Reserve Standard

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

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

Budget Year		1st Subsequent Year	2nd Subsequent Year	
	(2011-12)	(2012-13)	(2013-14)	
	211,118,595.00	206,867,851.00	210,349,002.00	
	0.00	0.00	0.00	
	211,118,595.00	206,867,851.00	210,349,002.00	
	3%	3%	3%	
	6,333,557.85	6,206,035.53	6,310,470.06	
	0.00	0.00	0.00	
L	6,333,557.85	6,206,035.53	6,310,470.06	

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

## 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
General Fund - Stabilization Arrangements     (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
General Fund - Reserve for Economic Uncertainties     (Fund 01, Object 9789) (Form MYP, Line E1b)	6,333,558.00	6,206,036,00	6,301,470.00
General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,069,737.45	16,189,089.32	19,947,333.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties     (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
<ol> <li>Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)</li> </ol>	0.00		
District's Budgeted Reserve Amount     (Lines C1 thru C7)	19,403,295.45	22,395,125.32	26,248,803.93
District's Budgeted Reserve Percentage (Information only)     (Line 8 divided by Section 10B, Line 3)	9.19%	10.83%	12.48%
District's Reserve Standard (Section 10B, Line 7):	6,333,557.85	6,206,035.53	6,310,470.06
Status:	Met	Met	Met

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

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

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

Explanation: (required if NOT met)	·

SUP	PLEMENTAL INFORMATION
ATA	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?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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.

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

S5A. Identification of the District's Projected Contribution	ons, Transfers, and Capital Pro	jects that may Impact the	General Fund	
DATA ENTRY: Enter data in the Projection column for contributi- will be extracted, and click the appropriate button for item 1d; all	ons, transfers in, and transfers out fo other data are extracted or calculate	or all fiscal years, except the ed.	First Prior Year and Budget \	ear for Contributions, which
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01,	Resources 0000-1999 Object 898	0)		
First Prior Year (2010-11)	(13,040,766.68)	-,		
Budget Year (2011-12)	(12,357,205.62)	(683,561.06)	-5.2%	Met
1st Subsequent Year (2012-13)	(12,357,205.00)	(0.62)	0.0%	Met
2nd Subsequent Year (2013-14)	(12,357,205.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects	nevel fund energtional hudget?		No	
Do you have any capital projects that may impact the ge	nerariund operational budget?	<u></u>	TNO	
* Include transfers used to cover operating deficits in either the g	eneral fund or any other fund.			
miodao (tarioro acca to coro epocamig account account account	,			
S5B. Status of the District's Projected Contributions, Tr	ansfers, and Capital Projects			
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or	if Yes for item 1d.			
	a than the atandard for the hudget o	nd two subasquant fiscal yea	ro	
MET - Projected contributions have not changed by more	e than the standard for the budget a	nd two subsequent nscal yea	3.	
Explanation:				
(required if NOT met)				
MET - Projected transfers in have not changed by more	than the standard for the hudget and	t two subsequent fiscal years		
ID. MET - Projected Ransiers in have not shanged by more	mar mo staroura for the badget and	a tiro outooquoin nooti you.o	•	
Explanation:				
(required if NOT met)				
(response is recording)				

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

Rialto Unified San Bernardino County 36 67850 0000000 Form 01CS

Printed: 6/27/2011 12:39 PM

1c.	MET - Projected transfers or	at have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There are no capital pre	ojects that may impact the general fund operational budget.
	Project Information:	
	(required if YES)	

## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> Include multiyear commitme	ents, multiye	ar debt agreements, and new prog	rams or contra	cts that result in I	long-term obligations.	
S6A. Identification of the Distric	t's Long-te	rm Commitments				
			f item 2 for app	olicable long-term	commitments; there are no extractions in	n this section.
Does your district have long- (If No, skip item 2 and Section			Yes			
If Yes to item 1, list all new a other than pensions (OPEB)	nd existing n ; OPEB is dis	nultiyear commitments and require sclosed in item S7A.	d annual debt s	service amounts.	Do not include long-term commmitments	for postemployment benefits
Type of Commitment	# of Years Remaining	S Funding Sources (Reve		Object Codes Us	sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases						7.015.000
Certificates of Participation	16	Debt Service Fund 56		7438 & 7439		7,615,000 47.015,000
General Obligation Bonds	30	Property Tax Collection		7433 & 7434 3900		5,144,609
Supp Early Retirement Program	3	General Fund 01		3900		5,144,609
State School Building Loans Compensated Absences	1	General Fund 01		1xxx & 2xxx		611,813
Other Long-term Commitments (do n	ot include O	PEB):				
Preschool Facilities	6	Child Development - Fund 12		7439		286,361
Supp Early Retirement Program	2	General Fund 01		3900		907,300
		Prior Year (2010-11)	•	et Year 1-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
		Annual Payment	Annual I	Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P	& I)	(P&I)	(P & I)
Capital Leases						
Certificates of Participation		1,118,955		300,000	300,000	300,000
General Obligation Bonds		4,507,255		4,517,255	4,517,255	4,517,255
Supp Early Retirement Program		1,717,682		1,714,870	1,714,870	1,714,870
State School Building Loans						
Compensated Absences		611,813		611,183	611,183	611,183
Other Long-term Commitments (conti	inued):					
Preschool Facilities		197,014		197,014	92,653	92,653
I TESCHOOL I ACHINES		0		0	0	0
Supp Early Retirement Program		453,650		453,650	453,650	0
Total Annual	Payments:	8,606,369		7,793,972	7,689,611	7,235,961

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

No

No

No

Printed: 6/27/2011 12:39 PM

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

36 67850 0000000 Form 01CS

S6B. (	Comparison of the Distric	ct's Annual Payments to Prio	or Year Annual Payment		
78.4		2.49	19		
DATA	ENTRY: Enter an explanation	if Yes.			
1.00	No. of the second section	in the same of the	increased in one or make of the budget	and two subasquant figant years	
1a.	No - Annual payments for it	ong-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)	=			
	48	E.			
nille		7 8 19	to Pay Long-term Commitments		
DATA	ENTRY: Click the appropriate	Yes or No button in item 1; if Ye	es, an explanation is required in item 2.		
1.	Will funding sources used to	o pay long-term commitments de	crease or expire prior to the end of the c	commitment period, or are they one-time sou	irces?
			No		
2.	1 - St. 20 - 30 -	Alexa (Pilan)			
	No - Funding sources will no	ot 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.
-6	Explanation: (required if Yes)	76 3 T			
		N.			

#### 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 Po	stemployment Benefits Othe	er than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items; there are no extra	ctions in this section except the budget ye	ear data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program include their own benefits:	ding eligibility criteria and amount	s, if any, that retirees are required to conf	tribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	1?	Pay-as-you-go	
	<ul> <li>b. Indicate any accumulated amounts earmarked for OPEB in a self-insuragovernmental fund</li> </ul>	ance or	Self-Insurance Fund 0	Governmental Fund 0
4.	OPEB Liabilities  a. OPEB actuarial accrued liability (AAL)  b. OPEB unfunded actuarial accrued liability (UAAL)  c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	18,60 Actuari		
5.	OPEB Contributions	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	a. OPEB annual required contribution (ARC) per     actuarial valuation or Alternative Measurement     Method	2,438,123.00	2,438,123.00	2,438,123.00

2,094,117.00

2,094,117.00

2 09

2,094,117.00

2,094,117.00

209

2,094,117.00

2,094,117.00

Printed: 6/27/2011 12:39 PM

209

Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Printed: 6/27/2011 12:39 PM

S7B.	7B. Identification of the District's Unfunded Liability for Self-Insurance Programs					
	ENTRY: Click the appropriate button in item 1 and enter data in all other ap		ctions in this section.			
1.	Does your district operate any self-insurance programs such as workers' of employee health and welfare, or property and liability? (Do not include OP covered in Section S7A) (If No, skip items 2-4)	compensation, EB, which is				
2.	Describe each self-insurance program operated by the district, including d actuarial), and date of the valuation:	etails for each such as level of ris	sk retained, funding approach, basis for	r valuation (district's estimate or		
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs					
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)		
	h. Amount contributed (funded) for solf incurance programs		i e			

Printed: 6/27/2011 12:39 PM

## 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.

	district gov	erning board and superintendent.				
S8A.	Cost Analysis of District's Labor Agr	eements - Certificated (Non-ma	anagement) Employees			
DATA	ENTRY: Enter all applicable data items; th	ere are no extractions in this section	n.			
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Number of certificated (non-management) ull-time-equivalent (FTE) positions 1,232.		1,17	1.0	1,121.0	1,121.0
Certifi 1.	cated (Non-management) Salary and Be Are salary and benefit negotiations settle		1	No		
		the corresponding public disclosure filed with the COE, complete questi				
		the corresponding public disclosure een filed with the COE, complete qu				
	If No, ident	ify the unsettled negotiations includi	ing any prior year unsettled	negotiations	and then complete questions 6	and 7.
	Salary and	reopeners.				
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a)	), date of public disclosure board me	eeting:			
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief b If Yes, date		cation:			
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement?	, was a budget revision adopted				
	If Yes, date	of budget revision board adoption:				
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Budget Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Is the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear				
	Total cost o	One Year Agreement of salary settlement				
	% change i	n salary schedule from prìor year or				
	Total cost o	Multiyear Agreement f salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to	o support multiyear salary c	ommitments:		

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

36 67850 0000000 Form 01CS

tiations Not Settled			
Cost of a one percent increase in salary and statutory benefits	1,020,977		
	Budget Year	1st Subsequent Year	2nd Subsequent Year (2013-14)
Amount included for any tentative salary schedule increases			0
Amount included for any terrative salary scriedule increases	<u> </u>	<u> </u>	
	Budget Year	1st Subsequent Year	2nd Subsequent Year
ficated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	See 3400 Accounts	See 3400 Accounts	See 3400 Accounts
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	7.9%	7.9%	7.9%
ficated (Non-management) Prior Year Settlements			
ny new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
ficated (Non-management) Step and Column Adjustments	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
			.,
			Yes 1,789,480
Percent change in step & column over prior year	1.8%	1.8%	1.8%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
icated (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
•	Yes	Yes	Yes
Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes Yes
•	Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year  ficated (Non-management) Prior Year Settlements ny 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:  ficated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Amount included for any tentative salary schedule increases    Sudget Year	Amount included for any tentative salary schedule increases    Cautility   Cau

S8B.	Cost Analysis of District's L	abor Agreements - Classified (Non-n	nanagement) Employees		
DATA	ENTRY: Enter all applicable data	a items; there are no extractions in this sec	ction.		
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	er of classified (non-managment ositions	851.0	836.0	827.0	827.0
Class 1.	Classified (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public discloss have been filed with the COE, complete que				
		f Yes, and the corresponding public disclosnave not been filed with the COE, complete			
	_	f No, identify the unsettled negotiations inc	luding any prior year unsettled neg	gotiations and then complete questions 6	and 7.
		Salary and reopeners.	·		
Negoti 2a.	iations Settled Per Government Code Sectior board meeting:	n 3547.5(a), date of public disclosure			
2b.	by the district superintendent a	n 3547.5(b), was the agreement certified and chief business official? If Yes, date of Superintendent and CBO cer	rtification:		
3.	to meet the costs of the agreer	n 3547.5(c), was a budget revision adopted ment? f Yes, date of budget revision board adopti			
4.	Period covered by the agreement	ent: Begin Date:		nd Date:	0.101
5.	Salary settlement:	included in the budget and multiyear	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	projections (MYPs)?	included in the budget and multiyear			
	Т	One Year Agreement otal cost of salary settlement			
	9	6 change in salary schedule from prior yea or	r		
	Т	Multiyear Agreement otal cost of salary settlement			
		6 change in salary schedule from prior year may enter text, such as "Reopener")			
	k	dentify the source of funding that will be use	ed to support multiyear salary com	mitments:	
Negoti	ations Not Settled				
6.	Cost of a one percent increase	in salary and statutory benefits	390,014 Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentati	ve salary schedule increases	(2011-12)	(2012-13)	(2013-14)

Amount included for any tentative salary schedule increases

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

36 67850 0000000 Form 01CS

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2011-12)	1st Subsequent Year	2nd Subsequent Year	
Class	med (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)	
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits	See 3400 Accounts	See 3400 Accounts	See 3400 Accounts	
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%	
4.	Percent projected change in H&W cost over prior year	7.9%	7.9%	7.9%	
Class	ified (Non-management) Prior Year Settlements				
	ny new costs from prior year settlements included in the budget?	No			
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:				
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Classified (Non-management) Step and Column Adjustments		(2011-12)	(2012-13)	(2013-14)	
	, rest individually etcp and column rajustinonic		(2012-10)	(2010-14)	
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes	
2.	Cost of step & column adjustments	310,902	343,208	346,742	
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Classi	fied (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)	
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes	
2.	Are additional H&W benefits for those laid-off or retired				
employees included in the budget and MYPs?		Yes	Yes	Yes	
Classi	fied (Non-management) - Other				
	ned (Notrinanagement) - Other her significant contract changes and the cost impact of each change (i.e., ho	urs of employment, leave of absence	honuses etc.):		
LIOT OT	or organisative or angeo and the open impact of each change (i.e., not	are or employment, leave or absence,	bondses, etc.y.		

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Supervi	sor/Confidential Employees			
DATA	ENTRY: Enter all applicable data items; the	ere are no extractions in this section.				
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)	
Numb confid	er of management, supervisor, and ential FTE positions	160.0	150.0	150.0	150.0	
	gement/Supervisor/Confidential		g	nonnonna ann an ann ann ann ann ann ann		
-	and Benefit Negotiations	d for the building town of	N			
1.	Are salary and benefit negotiations settled	- ·	No			
	ir yes, com	plete question 2.				
	If No, identif	fy the unsettled negotiations includin	g any prior year unsettled negoti	ations and then complete questions 3 a	nd 4.	
	If n/a, skip t	he remainder of Section S8C.				
Negoti	ations Settled					
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year	
			(2011-12)	(2012-13)	(2013-14)	
	Is the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear				
		f salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
44	Const. Not Only of					
vegoti 3.	ations Not Settled  Cost of a one percent increase in salary a	and statutory benefits	185,666			
Э.	Cost of a one percent increase in salary a	and statutory benefits	100,000			
			Budget Year	1st Subsequent Year	2nd Subsequent Year	
			(2011-12)	(2012-13)	(2013-14)	
4.	Amount included for any tentative salary s	schedule increases	0	0	0	
/lanag	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year	
lealth	and Welfare (H&W) Benefits	province	(2011-12)	(2012-13)	(2013-14)	
1.	Are costs of H&W benefit changes include	nd in the hudget and MVPe2	V.		V	
2.	Total cost of H&W benefits	su iii tile budget and Wiii 3:	Yes See 3400 Accounts	Yes See 3400 Accounts	Yes See 3400 Accounts	
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%	
4.	Percent projected change in H&W cost ov	ver prior year	7.9%	7.9%	7.9%	
	ement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year	
tep a	nd Column Adjustments		(2011-12)	(2012-13)	(2013-14)	
1.	Are step & column adjustements included	in the budget and MYPs?	Yes	Yes	Yes	
2.	Cost of step and column adjustments	_	158,395	159,491	161,245	
3.	Percent change in step & column over price	or year	1.1%	1.1%	1.1%	
_			D 1 134	4 4 20 4 4 4 4 4	0.101	

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2011-12)	(2012-13)	(2013-14)
Yes	Yes	Yes
25,327	25,327	25,327
0.0%	0.0%	0.0%

Δ	DE	ITIO	NC	ΔΙ	<b>FISC</b>	ΔI.	IND	ICA	TORS
---	----	------	----	----	-------------	-----	-----	-----	------

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.

<b>A</b> 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No					
<b>A</b> 2.	Is the system of personnel position control independent from the payroll system?	Yes					
<b>A</b> 3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	No					
<b>A4</b> .	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No					
<b>A</b> 5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No					
<b>A</b> 6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes					
<b>A</b> 7.	Is the district's financial system independent of the county office system?	No					
<b>A</b> 8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No					
<b>A</b> 9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No					
Then 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**