ANNUAL BUDGET REPORT: July 1, 2011 Single Budget Adoption	
This budget was developed using the state-adopted Criteri to a public hearing by the governing board of the school dis 42127)	
Budget available for inspection at:	Public Hearing:
Place: <u>113 Felspar, Ridgecrest CA 93555</u> Date: <u>June 09, 2011</u>	Place: 100 W. California Ave. Ridgecrest  Date: June 16, 2011  Time: 07:00 PM
Adoption Date: <u>June 16, 2011</u>	——————————————————————————————————————
Signed:	
Clerk/Secretary of the Governing Board (Original signature required)	
Contact person for additional information on the budget rep	ports:
Name: Gavin MacGregor	Telephone: <u>(760)</u> 499-1611
Title: <u>Director of Finance and Budget</u>	E-mail: gmacgregor@ssusd.org

## Criteria and Standards Review Summary

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

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

CRITE	RIA AND STANDARDS (con	tinued)	Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	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 Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
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	

	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?		х
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?		х
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х

	EMENTAL INFORMATION (co	· · · · · · · · · · · · · · · · · · ·	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		х
S7a	7a Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
i		If yes, do benefits continue beyond age 65?	Х	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	х	
		Classified? (Section S8B, Line 1)	Х	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	

DDIT	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
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		x
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		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	

·			Ехре	enditures by Object					r om o
			201	0-11 Estimated Actu	als		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES							ĺ		
1) Revenue Limit Sources	. 8	010-8099	25,687,862,74	1,710,897.21	27,398,759.95	24,917,753.56	1,669,458.00	26,587,211.56	-3.0%
2) Federal Revenue	8	100-8299	1,356,575,59	3,721,079.08	5,077,654.67	1,352,740.00	3,790,352.00	5,143,092.00	1.3%
3) Other State Revenue	8	300-8599	4,538,137.19	4,258,787.48	8,796,924.67	3,902,496.00	4,247,561.00	8,150,057.00	-7,4%
4) Other Local Revenue	86	600-8799	1,693,590.91	229,347.79	1,922,938.70	362,500.00	200,000.00	562,500.00	-70.7%
5) TOTAL, REVENUES			33,276,166.43	9,920,111.56	43,196,277.99	30,535,489.56	9,907,371.00	40,442,860.56	-6.4%
B. EXPENDITURES									
1) Certificated Salaries	10	000-1999	13,367,505.33	4,801,409.54	18,168,914.87	13,328,893.95	4,763,497.32	18,092,391,27	-0.4%
2) Classified Salaries	20	000-2999	3,983,343.88	1,748,507.77	5,731,851.65	3,925,734.19	1,823,688.39	5,749,422.58	0.3%
3) Employee Benefits	30	000-3999	8,014,239,22	2,864,009.35	10,878,248.57	8,517,101.80	3,052,358.33	11,569,460.13	6.4%
4) Books and Supplies	40	000-4999	1,680,521.76	1,732,000.61	3,412,522.37	1,172,621.27	997,314.90	2,169,936.17	-36.4%
5) Services and Other Operating Expenditures	50	000-5999	3,172,067.95	723,053.22	3,895,121.17	3,048,870.50	644,331.27	3,693,201.77	-5.2%
6) Capital Outlay	60	000-6999	954,104.45	46,770.67	1,000,875.12	140,000.00	27,000.00	167,000.00	-83,3%
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	182,022.95	292,783.00	474,805,95	208,448.00	292,983.00	501,431.00	5.6%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(211,214.00)	154,192.00	(57,022.00)	(186,077.22)	131,077,22	(55,000.00)	-3.5%
9) TOTAL, EXPENDITURES			31,142,591.54	12,362,726.16	43,505,317.70	30,155,592.49	11,732,250.43	41,887,842.92	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,133,574.89	(2,442,614.60)	(309,039.71)	379,897.07	(1,824,879.43)	(1,444,982.36)	367.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In	89	900-8929	381,984,98	0.00	381,984.98	365,405.00	0.00	365,405.00	-4.3%
b) Transfers Out	76	600-7629	946,197.97	0.00	946,197.97	60,147.00	0.00	60,147.00	-93.6%
Other Sources/Uses    a) Sources	89	30-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses ·····	76	30-7699	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	80-8999	(792,284.70)	792,284.70	0.00	(842,533.00)	842,533.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,356,497.69)	792,284.70	(564,212.99)	(537,275,00)	842,533.00	305,258,00	-154.1%

			Expe	nditures by Object					
•			2010	0-11 Estimated Actua	ls		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)			777 077 00	4 050 000 000	(070.050.70)	(455.055.00)		// /	
F. FUND BALANCE, RESERVES			777,077.20	(1,650,329.90)	(873,252.70)	(157,377.93)	(982,346.43)	(1,139,724.36)	30.5%
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,144,905.91	2,875,058,29	7,019,964.20	4,921,983.11	1,224,728.39	6,146,711.50	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,144,905.91	2,875,058.29	7,019,964.20	4,921,983.11	1,224,728.39	6,146,711.50	-12.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,144,905.91	2,875,058.29	7,019,964.20	4,921,983.11	1,224,728.39	6,146,711.50	-12.4%
2) Ending Balance, June 30 (E + F1e)			4,921,983.11	1,224,728.39	6,146,711.50	4,764,605.18	242,381.96	5,006,987.14	-18.5%
Components of Ending Fund Balance (Actuals) a) Reserve for									
Revolving Cash		9711	22,000.00	0.00	22,000.00				
Stores		9712	49,581.32	0.00	49,581.32			promotorografication	
Prepaid Expenditures		9713	22,703.22	0.00	22,703.22				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	1,224,728.39	1,224,728.39				
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>		9770	2,222,575.78	0.00	2,222,575.78	gial Geogle cases is described as gun		944 (1956) (1956) 1944 (1966) (1966)	
Designated for the Unrealized Gains of Investi	ments	0775							
and Cash in County Treasury		9775	0.00	0.00	0.00	STATE OF THE PROPERTY OF THE P			
Other Designations		9780	0.00	0.00	0.00				C. Serie
c) Undesignated Amount		9790	2,605,122.79	0.00	2,605,122.79				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711							
Stores		9712				22,000.00	0.00	22,000.00	
Prepaid Expenditures		9712				50,000.00	0.00	50,000.00	MOST.
All Others		9719		Apple Annual Control of the Control		23,000.00	0.00	23,000.00	
b) Restricted		9740				0.00	0.00	0.00	and D
c) Committed		9/40			and process of the control of the co	0.00	242,381,96	242,381.96	
Stabilization Arrangements		9750		panager (and an and an	A control of the cont	0.00	0,00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned						ici			
Other Assignments		9780			ACTOR AND CONTROL OF THE ACTOR AS A STATE OF THE ACTOR	0.00	0.00	0.00	
e) Unassigned/unappropriated			to property construction of the construction o		The second secon				
Reserve for Economic Uncertainties		9789				2,097,399.50	0.00	2,097,399.50	
Unassigned/Unappropriated Amount		9790			in and the second	2,572,205.68	0.00	2,572,205.68	

		201	0-11 Estimated Actu	als		2011-12 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
Cash     a) in County Treasury	9110	5,031,422.67	(1,192,225,05)	3,839,197.62				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0,00	0.00				
b) in Banks	9120	0.00	63,999.86	63,999.86				
c) in Revolving Fund	9130	22,000.00	0.00	22,000.00				
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	64,057.00	148,475,46	212,532.46				
4) Due from Grantor Government	9290	1,191.00	214,130,29	215,321.29				
5) Due from Other Funds	9310	233,687.60	213.69	233,901.29				
6) Stores	9320	49,581.32	0.00	49,581.32				
7) Prepaid Expenditures	9330	22,703.22	0.00	22,703.22				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) Fixed Assets	9400							
10) TOTAL, ASSETS		5,424,642.81	(765,405.75)	4,659,237.06		•		
H. LIABILITIES		]						
1) Accounts Payable	9500	1,556,802.83	1,309.74	1,558,112.57				
2) Due to Grantor Governments	9590	1,191,00	0.00	1,191.00				
3) Due to Other Funds	9610	140,819,65	84.00	140,903.65				
4) Current Loans	9640	0,00	0.00	0.00				
5) Deferred Revenue	9650	0.00	0.00	0.00				
6) Long-Term Liabilities	9660							
7) TOTAL, LIABILITIES		1,698,813.48	1,393.74	1,700,207.22				
I. FUND EQUITY								
Ending Fund Balance, June 30 (G10 - H7)		3,725,829.33	(766,799.49)	2,959,029.84				

				penditures by Object					
			2	010-11 Estimated Ac			2011-12 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description REVENUE LIMIT SOURCES	Resource Codes	Codes	(A)	(B)	(c)	(D)	(E)	(F)	C&F
				The second secon			1 -		
Principal Apportionment State Aid - Current Year		8011	23,441,348.67	0.0	23,441,348.67	22,638,233,15	0.00	22,638,233.15	-3,4%
Charter Schools General Purpose Entitleme	ent - State Aid	8015	0.00		81			0.00	0.0%
State Aid - Prior Years		8019	0.00	CHARLESTON OF THE	2		Charten III esta regularia	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00			0.00			
Timber Yield Tax		8022	0.00	CESSESSED CONTRACTOR C	31		0.00	0,00	0.0%
Other Subventions/In-Lieu Taxes	•	8029	40,741.00	263 100 Tel 100 100 100 100 100 100 100 100 100 10	8		0.00	40,741.00	0.0%
County & District Taxes				Harling to the state of the sta					
Secured Roll Taxes Unsecured Roll Taxes		8041	3,462,970.00				SHOUSE BELLEVISIONS	3,462,970.00	0.0%
Prior Years' Taxes		8042 8043	173,951.00		3		0.00	173,951,00	0.0%
Supplemental Taxes		8044	160,380.00		8		0.00	0,00	0.0%
Education Revenue Augmentation		5044	100,000.00		100,360,00	160,380.00	0.00	160,380.00	0.0%
Fund (ERAF)		8045	(451,921.00	) <u> </u>	(451,921.00)	) (451,921.00	0,00	(451,921.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00						
Community Redevelopment Funds		0040	0.00	0.00	0.00	USING CAMESTON		(2-1) 25 15 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	755 0 S. 1781 11
(SB 617/699/1992)		8047	533,906.00	0.00	533,906.00	533,906.00	0.00	533,906.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		3040	0.00	0.00	0.00	0.00	in the name of the base that it is a possible to be	0.00	0.0%
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			27,361,375.67	0.00	27,361,375.67	26,558,260.15	0.00	26,558,260.15	-2.9%
			21,001,070.07		27,501,575,01	20,000,200,10	gir ironi ii m	20,330,200.15	-2.576
Revenue Limit Transfers Unrestricted Revenue Limit				The state of the s					
Transfers - Current Year	0000	8091 -	(1,710,897.21)	Control of the contro	(1,710,897.21)	(1,669,458.36)		(1,669,458.36)	-2.4%
Continuation Education ADA Transfer	2200	8091		725,158.53	725,158.53	ra <del>an</del> aan ar oo oo oo	658,610,00	658,610.00	-9.2%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		985,738.68	985,738.68	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,010,848.00	1,010,848.00	2.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0,00	0.00	0.00	0.00
PERS Reduction Transfer	7 th Other	8092	108,953.28	0.00	108,953,28	100,520,77	0.00	100,520,77	0.0% -7.7%
Transfers to Charter Schools in Lieu of Prope	erty Taxes	8096	(71,569.00)	0.00	(71,569.00)	(71,569.00)	0.00	(71,569.00)	0.0%
Property Taxes Transfers	•	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			25,687,862.74	1,710,897.21	27,398,759.95	24,917,753.56	1,669,458.00	26,587,211.56	-3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,229,820.34	0.00	1,229,820.34	1,250,000.00	0.00	1,250,000.00	1.6%
Special Education Entitlement		8181	0:00	926,805.00	926,805.00	0.00	926,805.00	926,805.00	0.0%
Special Education Discretionary Grants		8182	0.00	93,161.00	93,161.00	0.00	93,161.00	93,161,00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	•	8260	2,740,00	0.00	2,740.00	2,740.00	0.00	2,740.00	0.0%
Flood Control Funds		8270	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	. 0.00	0.00	0.00	0.00	0.0%
ALOU DEAGA Cont. ADDAS	3000-3299, 4000- 4139, 4201-4215,					A Committee of the Comm		- 	
NCLB/IASA (incl. ARRA)	4610, 5510	8290		2,558,830.08	2,558,830.08		2,727,603.00	2,727,603.00	6.6%
Vocational and Applied Technology Education	3500-3699	8290	CHARLES ALICENCE TO A STATE OF THE STATE OF	142,309.00	142,309.00		42,783.00	42,783.00	-69.9%
Safe and Drug Free Schools	3700-3799	8290		(26.00)	(26.00)		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	124,015.25	0.00	124,015.25	100,000.00	0.00	100,000.00	-19.4%
TOTAL, FEDERAL REVENUE			1,356,575.59	3,721,079.08	5,077,654.67	1,352,740.00	3,790,352.00	5,143,092.00	1.3%

				10itures by Object 0-11 Estimated Actua	als		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE					<b>1</b>				
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311	F-25-22-149-14-14-14-14-14-14-14-14-14-14-14-14-14-	0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0,00	0.0%
Prior Years	6355-6360	8319	The state of the s	0.00	0.00		0,00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,454,051.00	2,454,051.00		2,454,051.00	2,454,051.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		487,083,00	487,083.00		487,083.00	487,083.00	0.0%
Economic Impact Aid	7090-7091	8311		553,159.58	553,159.58		553,160.00	553,160.00	0.0%
Spec. Ed. Transportation	7240	8311		31,751.00	31,751.00		31,751.00	31,751.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	145,000,00	132,809,00	277,809.00	145,000.00	132,809.00	277,809.00	0.0%
All Other State Apportionments - Prior Years	Ali Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Class Size Reduction, K-3		8434	854,658.00	0.00	854,658.00	851,445.00	0.00	851,445.00	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	190,308.84	0.00	190,308.84	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	681,843.35	131,957.79	813,801.14	581,640.00	91,700.00	673,340.00	-17.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	The state of the s	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	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0,00	0.00	0.0%
All Other State Revenue	All Other	8590	2,666,327.00	467,976.11	3,134,303,11	2,324,411.00	497,007.00	2,821,418.00	-10.0%
TOTAL, OTHER STATE REVENUE			4,538,137.19	4,258,787.48	8,796,924.67	3,902,496.00	4,247,561.00	8,150,057.00	-7.4%

Description  OTHER LOCAL REVENUE  Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value	Object s Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	2011-12 Budget  Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	s Codes							
Other Local Revenue County and District Taxes  Other Restricted Levies Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest								
County and District Taxes  Other Restricted Levies Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest				3%				
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest								
Unsecured Rolf Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest								
Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8615	0.00	0,00	0.00	0.00		0.00	0.0
Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8616	0.00	0.00	0.00	0.00		0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8617	0.00	0.00	0.00	0.00	0,00	0.00	0,0
Parcel Taxes Other Community Redevelopment Funds Not Subject to RL Deduction Penalties and Interest from Delinquent Non-Revenue Limit Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8618	0.00	0.00	0.00 🗓	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction  Penalties and Interest from Delinquent Non-Revenue Limit Taxes  Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales  Leases and Rentals Interest	8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Not Subject to RL Deduction  Penalties and Interest from Delinquent Non-Revenue Limit Taxes  Sales Sale of Equipment/Supplies  Sale of Publications  Food Service Sales All Other Sales  Leases and Rentals Interest	8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Delinquent Non-Revenue Limit Taxes  Sales Sale of Equipment/Supplies  Sale of Publications  Food Service Sales All Other Sales  Leases and Rentals  Interest	8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest								
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest	8631	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales Leases and Rentals Interest	8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals Interest	8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	8650	17,959.77	200,000.00	217,959.77	17,500.00	175,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value	8660	50,000,00	0.00	50,000.00	75,000.00	0.00	192,500.00 75,000.00	-11.7
of Investments	8662	0.00	0.00	0.00	0.00	0.00	75,000.00	50.0
Fees and Contracts					0.00	professor and the second	0.00	9.0
Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students	8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals	8675	0.00	26,000.00	26,000.00	0.00	25,000.00	25,000.00	-3.8
Transportation Services 7230, 7240	8677	2011 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	0.00	0.00		0.00	0.00	0.0
Interagency Services All Other	8677	0.00	0.00	0,00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees	8681	0.00	0.00	0.00	0,00	0.00	0.00	0.0
All Other Fees and Contracts	8689	14.66	0.00	14.66	0,00	0.00	0.00	-100.09
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.00	•
Pass-Through Revenues From			0.00	0.00		0.00	0.00	0.09
Local Sources	8697	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue	8699	528,464.43	3,347.79	531,812.22	270,000.00	0.00	270,000.00	-49.29
uition	8710	0.00	0.00	0.00	0.00	0,00	0.00	0.09
II Other Transfers In	8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.09
ransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools 6500		Control to the contro		And the second s				
	8791	The second secon	0,00	0,00		0.00	0.00	0.09
	8792	Service of the servic	0.00	0.00	garra ( ) page vi en a da para ( ) a a a a a a a a a a a a a a a a a	0.00	0.00	0.0%
From JPAs 6500  ROC/P Transfers	8793	With the second	-0.00	0.00	The state of the s	0.00	0.00	0.0%
From Districts or Charter Schools 6360	8791	Control of the Contro	0.00	0.00	A CONTROL OF THE PROPERTY OF T	0.00	0.00	0.0%
From County Offices 6360	8792	And a second and a second as a	0.00	0.00	A A CONTRACT OF THE PROPERTY O	0.00	0.00	0.0%
From JPAs 6360	8793	Junior American Control of the Contr	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs All Other	-			<u> </u>	0.041	<u>5.50</u>		
All Other Transfers in from All Others	8793	0.00	0.00	0.00	0.00	nnn	0.00	
OTAL, OTHER LOCAL REVENUE	8793 8799		0.00	1.097.152.05	0.00	0.00	0.00	0.0%
TAL, REVENUES		0.00 1,097,152.05 1,693,590.91	0.00 0.00 229,347,79	0.00 1,097,152.05 1,922,938.70	0.00 0.00 362,500.00	0.00	0.00 0.00 562,500.00	-100.0% -70.7%

· · · · · · · · · · · · · · · · · · ·		Expe	nditures by Object					
		201	0-11 Estimated Actu	als		2011-12 Budget		
Description	Object Resource Codes Codes		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES				,	, ,			
Outility and Tourism Calarian	4400	44 404 440 50	2 222 242 772	45 445 550 54				
Certificated Teachers' Salaries	1100	11,184,413.52	3,933,316.79	15,117,730.31	11,090,925.49	3,920,302.40	15,011,227.89	-0.7%
Certificated Pupil Support Salaries	1200	713,844.70	692,577.30	1,406,422.00	727,252.60	675,115.40	1,402,368.00	-0.3%
Certificated Supervisors' and Administrators' Salarie		1,469,247.11	175,515.45	1,644,762.56	1,510,715.86	168,079.52	1,678,795.38	2.1%
Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1900	13,367,505.33	0.00 4.801.409.54	0,00	0.00	0,00	0.00	0.0%
CLASSIFIED SALARIES		15,307,303.33	4,001,409.04	18,168,914.87	13,328,893.95	4,763,497.32	18,092,391.27	-0.4%
Classified Instructional Salaries	2100	146,035.06	793,759.69	939,794.75	111,797.38	852,753.68	964,551.06	2.6%
Classified Support Salaries	2200	1,609,023.70	522,895.98	2,131,919.68	1,587,764.53	538,365.44	2,126,129.97	-0.3%
Classified Supervisors' and Administrators' Salaries	2300	382,173.42	16,713.39	398,886.81	386,410.29	16,713.39	403,123.68	1.1%
Clerical, Technical and Office Salaries	2400	1,455,855.73	317,032.54	1,772,888.27	1,420,049.62	311,442.26	1,731,491.88	-2.3%
Other Classified Salaries	2900	390,255.97	98,106.17	488,362.14	419,712.37	104,413.62	524,125.99	7.3%
TOTAL, CLASSIFIED SALARIES		3,983,343.88	1,748,507,77	5,731,851.65	3,925,734.19	1,823,688.39	5,749,422.58	0.3%
EMPLOYEE BENEFITS								
STRS	3101-3102	1,101,943.48	396,497.28	1,498,440.76	1,099,788.05	391,795.51	1,491,583.56	-0.5%
PER\$	3201-3202	638,486.27	310,572,84	949,059.11	642,998.58	322,642.54	965,641.12	1.7%
OASDI/Medicare/Alternative	3301-3302	486,827.62	201,695.63	688,523.25	502,168.38	209,172.95	711,341.33	3.3%
Health and Welfare Benefits	3401-3402	4,059,915.18	1,830,638,17	5,890,553.35	4,322,042.12	1,931,890.89	6,253,933.01	6.2%
Unemployment Insurance	3501-3502	124,332.05	47,233.84	171,565.89	292,599.26	105,561.78	398,161.04	132.1%
Workers' Compensation	3601-3602	134,467.59	51,139.24	185,606.83	170,311.08	64,716.48	235,027.56	26.6%
OPEB, Allocated	3701-3702	1,386,299.00	0.00	1,386,299.00	1,413,812.00	0.00	1,413,812.00	2.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	81,968.03	26,232.35	108,200.38	73,382.33	26,578,18	99,960.51	-7.6%
Other Employee Benefits	3901-3902	2 0.00	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		8,014,239.22	2,864,009.35	10,878,248.57	8,517,101.80	3,052,358.33	11,569,460.13	6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	575,630.66	177,077.00	752,707.66	500.00	20,000.00	20,500.00	-97.3%
Books and Other Reference Materials	4200	18,406.15	87,848.75	106,254.90	51,303.27	28,322.00	79,625.27	-25.1%
Materials and Supplies	4300	846,381.92	1,189,536.10	2,035,918.02	809,978.00	901,863.89	1,711,841.69	-15.9%
Noncapitalized Equipment	4400	240,103.03	277,538.76	517,641.79	310,840.00	47,129.01	357,969.01	-30.8%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,680,521.76	1,732,000.61	3,412,522.37	1,172,621.27	997,314.90	2,169,936.17	-36.4%
SERVICES AND OTHER OPERATING EXPENDITUR	RES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	240,000.00	240,000.00	New
Travel and Conferences	5200	146,766.33	346,587.05	493,353.38	117,142.50	200,507.59	317,650.09	-35.6%
Dues and Memberships	. 5300	18,647.00	1,725.00	20,372.00	19,660.00	2,050.00	21,710.00	6,6%
Insurance	5400 - 5450	175,100.00	78,397.00	253,497.00	204,070.00	64,730.00	268,800.00	6.0%
Operations and Housekeeping Services	5500	1,275,500.00	37,530,45	1,313,030.45	1,317,800.00	33,720.00	1,351,520.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized improvements	5600	187,633.53	9,300.43	196,933.96	163,213.00	1,250.00	164,463.00	-16.5%
Transfers of Direct Costs	5710	138,825.83	(138,825.83)	0.00	115,950.00	(115,950.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(3,542.00)	(2,227.82)	(5,769.82)	(6,200.00)	0.00	(6,200.00)	7.5%
Professional/Consulting Services and Operating Expenditures	5800	992,910.46	384,829.46	1,377,739.92	949,730.00	212,368.68	1,162,118.68	-15.7%
Communications	5900	240,226.80	5,737.48	245,964.28	167,505.00	5,635.00	173,140.00	-29.6%
· · · · · · · · · · · · · · · · · · ·	3330	210,220.00	V,1 V1, TU	2-10,007.20	,0,,000.00	3,000.00		23.070

			Expen	ditures by Object					
			2010	-11 Estimated Actua	Ís		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 Columi C & F
CAPITAL OUTLAY			1			(2)	\		
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	865,149.15	21,770.67	886,919.82	100,000.00	0.00	100,000.00	-88.
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.
Equipment		6400	53,047.10	25,000.00	78,047.10	40,000.00	27,000.00	67,000.00	14.
Equipment Replacement		6500	35,908.20	0,00	35,908.20	0.00	0.00	0.00	-100.
TOTAL, CAPITAL OUTLAY			954,104.45	46,770.67	1,000,875.12	140,000.00	27,000,00	167,000.00	-83
OTHER OUTGO (excluding Transfers of Indire	ct Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0,00	0.00	0.0
State Special Schools		7130	6,103.00	0,00	6,103.00	6,103.00	0.00	6,103.00	0.
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0,00	0.00	0.00	0.00	0.00	0.
Payments to County Offices		7142	0.00	0,00	0,00	0.00	0.00	0.00	0.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Pass-Through Revenues		,,,,,	0.00	5.00	0.00	0.50	5.55	0.00	<u>~</u>
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0,
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	. 0.
Special Education SELPA Transfers of Apportio									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.
To County Offices	6500	7222	ever con a fill of the con-	0.00	0.00		0.00	0.00	0,0
To JPAs	6500	7223		0,00	0.00		0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0,00	0.00	0.0
To County Offices	6360	7222		0.00	0.00	The state of the s	0.00	0.00	0.0
To JPAs	6360	7223		0.00	0.00	0.00	0.00	0.00	0,0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0,00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		,===				5.02			
Debt Service - Interest		7438	175,919.95	172,783.00	348,702.95	202,345.00	167,983.00	370,328.00	6,2
Other Debt Service - Principal		7439	0.00	120,000.00	120,000.00	0.00	125,000.00	125,000.00	4.
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		182,022.95	292,783.00	474,805.95	208,448.00	292,983.00	501,431.00	5.0
THER OUTGO - TRANSFERS OF INDIRECT CO	OSTS								
Transfers of Indirect Costs		7310	(154,192.00)	154,192.00	0.00	(131,077.22)	131,077.22	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(57,022.00)	0.00	(57,022.00)	(55,000.00)	0.00	(55,000.00)	-3.5
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		(211,214.00)	154,192.00	(57,022.00)	(186,077.22)	131,077.22	(55,000.00)	-3.5
OTAL, EXPENDITURES			31,142,591.54	12,362,726.16	43,505,317.70	30,155,592.49	11,732,250.43	41,887,842.92	-3.7

				nditures by Object					
			2010	0-11 Estimated Actu			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS				(2)	<u> </u>	(5)		VC/	<u> </u>
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and									
Redemption Fund		8914	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	381,984.98	0.00	381,984.98	365,405.00	0.00	365,405.00	-4.3%
(a) TOTAL, INTERFUND TRANSFERS IN	777411114		381,984.98	0.00	381,984,98	365,405.00	0.00	365,405,00	-4.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		761 <b>1</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	e e	7612	58,968.00	0.00	58,968.00	60,147.00	0.00	60,147.00	2.0%
To: State School Building Fund/ County School Facilities Fund		7613	887,229.97	0.00	887,229.97	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			946,197.97	0,00	946,197.97	60,147.00	0.00	60,147.00	-93.6%
OTHER SOURCES/USES									
SOURCES				And I was a subject to the subject t					
State Apportionments									
Emergency Apportionments		8931	0.00	0,00	0.00	0,00	0,00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			-						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								-147/MA	
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0.00	0.0%
USES			ļ						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00		0.0%
All Other Financing Uses	•	7699	0.00	0.00				0.00	0.0%
(d) TOTAL, USES		7055	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	. 0,00	0.00	0.00		0.00	0.0%
Contributions from Unrestricted Revenues		8980	(792,284.70)	792,284,70	0.00	(842,533,00)	842,533.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	000	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(792,284.70)	792,284.70	0.00	(842,533.00)	842,533.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			/4 250 407 0C	700 004 70	(504 545 55)	(507 077 05		000	نده د مورد
(a - b + c - d + e)			(1,356,497.69)	792,284.70	(564,212.99)	(537,275.00)	842,533.00	305,258.00	-154.1%

			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									
1) Revenue Limit Sources		8010-8099	25,687,862.74	1,710,897.21	27,398,759.95	24,917,753.56	1,669,458.00	26,587,211.56	-3,0%
2) Federal Revenue		8100-8299	1,356,575.59	3,721,079.08	5,077,654.67	1,352,740.00	3,790,352.00	5,143,092.00	1.3%
3) Other State Revenue		8300-8599	4,538,137.19	4,258,787.48	8,796,924.67	3,902,496.00	4,247,561.00	8,150,057.00	-7.49
4) Other Local Revenue		8600-8799	1,693,590.91	229,347.79	1,922,938,70	362,500,00	200,000.00	562,500.00	-70.79
5) TOTAL, REVENUES			33,276,166,43	9,920,111.56	43,196,277.99	30,535,489.56	9,907,371.00	40,442,860.56	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		16,701,030.04	8,483,334.53	25,184,364.57	16,199,045.09	8,187,927.87	24,386,972.96	-3.2%
2) Instruction - Related Services	2000-2999		3,772,224.31	993,132.47	4,765,356.78	3,931,435.27	798,470.46	4,729,905.73	-0.7%
3) Pupil Services	3000-3999		978,852.67	2,272,464.19	3,251,316,86	992,624.65	2,210,884,59	3,203,509.24	-1.5%
4) Ancillary Services	4000-4999		229,656.47	0.00	229,656.47	191,397.98	0.00	191,397.98	-16,7%
5) Community Services	5000-5999		960.83	16,532,20	17,493.03	0.00	3,256.00	3,256.00	-81.4%
6) Enterprise	6000-6999	Ĺ	18,420,94	0.00	18,420.94	19,484.05	0.00	19,484.05	5.8%
7) General Administration	7000-7999		3,410,429.24	156,433.43	3,566,862.67	3,393,186.76	131,077.22	3,524,263.98	-1.2%
8) Plant Services	8000-8999		5,848,994.09	148,046.34	5,997,040.43	5,219,970.69	107,651.29	5,327,621.98	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	182,022.95	292,783.00	474,805.95	208,448.00	292,983.00	501,431.00	5.6%
10) TOTAL, EXPENDITURES			31,142,591.54	12,362,726.16	43,505,317.70	30,155,592.49	11,732,250.43	41,887,842.92	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	<u>)                                    </u>		2,133,574.89	(2,442,614.60)	(309,039,71)	379,897.07	(1,824,879.43)	(1,444,982.36)	367.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     Transfers in		8900-8929	381,984.98	0,00	381,984.98	365,405.00	0.00	365,405.00	-4.3%
b) Transfers Out		7600-7629	946,197,97	0.00	946,197.97	60,147.00	0.00	60,147.00	-93.6%
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	(792,284.70)	792,284.70	0.00	(842,533.00)	842,533.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	=s		(1,356,497.69)	792,284.70	(564,212.99)	(537,275.00)	842,533.00	305,258.00	-154.1%

		201	0-11 Estimated Actu	als		2011-12 Budget		
Description Fu	Object		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)		777,077.20	(1,650,329.90)	(873,252.70)	(157,377.93)	(982,346.43)	(1,139,724.36)	30.5%
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	9791	4,144,905.91	2,875,058.29	7,019,964,20	4,921,983.11	1,224,728.39	6,146,711.50	-12.4%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		4,144,905,91	2,875,058.29	7,019,964.20	4,921,983.11	1,224,728.39	6,146,711.50	-12.49
d) Other Restatements	9795	0.00	0.00	0,00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		4,144,905.91	2,875,058.29	7,019,964.20	4,921,983.11	1,224,728.39	6,146,711.50	-12.49
2) Ending Balance, June 30 (E + F1e)		4,921,983.11	1,224,728.39	6,146,711.50	4,764,605.18	242,381.96	5,006,987.14	-18,5%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash	9711	22,000.00	0.00	22,000.00				
Stores	9712	49,581.32	0.00	49,581.32				
Prepaid Expenditures	9713	22,703.22	0.00	22,703.22	m Germani	ara ana ana		
All Others	9719	0,00	0.00	0.00				
General Reserve	9730	0.00	0.00	0.00				
Legally Restricted Balance	9740	0.00	1,224,728.39	1,224,728.39	morajus 1947		malekindens.	
<ul> <li>b) Designated Amounts</li> <li>Designated for Economic Uncertainties</li> </ul>	9770	2,222,575.78	0.00	2,222,575.78				
Designated for the Unrealized Gains of Investme and Cash in County Treasury	ents 9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	9780	0.00	0.00	0.00	All Tips (New York of the Art of			
c) Undesignated Amount	9790	2,605,122.79	0.00	2,605,122.79				ĸźwikie
d) Unappropriated Amount	9790	1000 miles			Emilian property	The second secon		
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash	9711				22,000.00	0.00	22,000.00	
Stores	9712			A CALL TO A CALL THE	50,000.00	0.00	50,000,00	
Prepaid Expenditures	9713	The state of the s		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	23,000.00	0.00	23,000.00	
All Others	9719			A CONTROL OF THE PROPERTY OF T	0.00	0.00	0.00	
b) Restricted	9740				0.00	242,381.96	242,381.96	
c) Committed Stabilization Arrangements	9750			And the second s	0.00	6.00	0.00	
Other Commitments (by Resource/Object)	9760				0.00	0.00	0.00	
d) Assigned								
Other Assignments (by Resource/Object) e) Unassigned/unappropriated	9780				0.00	0.00	0.00	
Reserve for Economic Uncertainties	9789	The second ray free or bearing to the second ray of the second ray			2,097,399.50	0.00	2,097,399.50	
Unassigned/Unappropriated Amount	9790	2			2,572,205.68	0.00	2,572,205.68	

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Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
2200	Continuation Education (Education Code sections 42244 and 48438)	22,293.70	294.07
3011	NCLB: ARRA Title I, Part A, Basic Grants Low Income and Neglecter	2.58	2.58
3200	ARRA: State Fiscal Stabilization Fund	743.46	743.46
6010	After School Education and Safety (ASES)	0.00	0.35
6286	English Language Acquisition Program, Teacher Training & Student	0.87	0.87
6300	Lottery: Instructional Materials	85,957.79	57,657.79
6500	Special Education	724,278.96	99,646.10
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	16,861.71	0.00
6520	Special Ed: Project Workability I LEA	0.00	0.15
7090	Economic Impact Aid (EIA)	54,245.00	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	183,326.11	0.00
7230	Transportation: Home to School	798.00	799.18
7240	Transportation: Special Education (Severely Disabled/Orthopedically	0.00	0.20
9010	Other Restricted Local	136,220.21	83,237.21
Total. Restric	ated Balance	1.224.728.39	242,381.96

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					region no di Principalità
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	187,283.00	187,283.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			195,283.00	195,283.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	77,234.06	57,234.06	-25.9%
2) Classified Salaries		2000-2999	31,032.52	25,340.15	-18.3%
3) Employee Benefits		3000-3999	26,015.61	19,997.56	-23.1%
4) Books and Supplies		4000-4999	11,000.00	15,228.00	38,4%
5) Services and Other Operating Expenditures		5000-5999	4,500,00	2,200.00	-51.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			149,782.19	119,999.77	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			45.533		·
FINANCING SOURCES AND USES (A5 - B9)  O. OTHER FINANCING SOURCES/USES	/ / / / / / / / / / / / / / / / / / /		45,500.81	75,283.23	65.5%
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     Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699			
3) Contributions		1.00 1.00 2.00 2.00 2.00 2.00	0.00	0.00	0.0%
CONTRIBUTIONS  4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	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)			45,500.81	75,283.23	65.5°
F. FUND BALANCE, RESERVES					- Andrew - A
Beginning Fund Balance     As of July 1 - Unaudited		9791	83,199.50	128,700.31	54.79
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		_	83,199.50	128,700.31	54.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			83,199.50	128,700.31	54.7
2) Ending Balance, June 30 (E + F1e)		-	128,700.31	203,983.54	58.59
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		hi di alligica di Gali di Alberta di a
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			91		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	128,700.31		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable	•	2 d h h d	According to the property of t		Park Control of the C
Revolving Cash		9711 -	American de Reine volt de la companya del companya de la companya de la companya del companya de la companya del com	0.00	A company of the comp
Stores		9712		0.00	
Prepaid Expenditures		9713	egrafi seren eterrio	0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements Other Commitments		9750 9760		0.00	
d) Assigned	•	9100		0,00	
Other Assignments		9780		203,983.54	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	e distribute de l'Espain Gibrer Gibrer de l'Espain Gibrer de l'Espain
Unassigned/Unappropriated Amount		9790			ang pagaga

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS		i		~~	
Cash     a) in County Treasury		9110	114,990.40		
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			114,990.40		
H. LIABILITIES					
1) Accounts Payable		9500	(77.78)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,067,59		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			•
7) TOTAL, LIABILITIES	9d		989.81	•	4
FUND EQUITY					
Ending Fund Balance, June 30					•
(G10 - H7)			114,000.59		

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

				0. 38308.08408Cpc.11.81.p. 10.08. 11	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	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					
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	187,283.00	187,283.00	0.0%
TOTAL, OTHER STATE REVENUE			187,283.00	187,283.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		0004	0.00	0.00	0.000
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	8,000.00	8,000.00	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			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			195,283.00	195,283.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	75,000.00	55,000.00	-26.79
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	2,234.06	2,234.06	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			77,234.06	57,234.06	-25.99
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	14,032.90	7,477.25	-46.79
Classified Supervisors' and Administrators' Salaries	÷ v	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	14,379.20	15,242.48	6.0
Other Classified Salaries		2900	2,620.42	2,620.42	0.0
TOTAL, CLASSIFIED SALARIES			31,032.52	25,340.15	-18.39
EMPLOYEE BENEFITS					
STRS		3101-3102	6,371.81	4,721.81	-25.99
PERS		3201-3202	5,494.93	4,541.72	-17.3
OASDI/Medicare/Alternative		3301-3302	3,493.89	2,768.42	-20.89
Health and Welfare Benefits		3401-3402	8,316.45	5,289.79	-36.49
Unemployment Insurance		3501-3502	779.52	1,329.44	70.59
Workers' Compensation		3601-3602	841.23	815.00	-3.19
OPEB, Allocated		3701-3702	0.00	0.00	0,0
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	717.78	531.38	-26.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			26,015.61	19,997.56	-23.19
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,000.00	6,000.00	-25.09
Books and Other Reference Materials		4200	0.00	0,00	0.00
Materials and Supplies		4300	3,000.00	3,978.00	32.69
Noncapitalized Equipment		4400	0.00	5,250.00	Nev
TOTAL, BOOKS AND SUPPLIES			11,000.00	15,228.00	38,4%

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%
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 Improvemen	nts 5600	2,200.00	0.00	-100.0%
Transfers of Direct Costs	5710	0.00	0,00	0.09
Transfers of Direct Costs - Interfund	5750	300.00	700.00	133.3%
Professional/Consulting Services and Operating Expenditures	5800	2,000.00	1,500.00	-25.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	4,500.00	2,200.00	-51,1%
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				
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.0%
Payments to County Offices	7142	0.00	0.00	0.0%
Payments to JPAs	7143	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
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%

Sierra Sands Unified Kern County

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			149,782.19	119,999.77	-19.9%

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		:	į		
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0,0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses	•	7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0:0%
Transfers of Restricted Balances		8997	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0:0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	187,283.00	187,283.00	0.0
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0
5) TOTAL, REVENUES			195,283.00	195,283.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		95,097.75	72,841.35	~23.4°
2) Instruction - Related Services	2000-2999		29,180.83	33,128.43	13.5
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		25,503.61	14,029.99	-45.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL EXPENDITURES			149,782.19	119,999.77	-19.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,500.81	75,283.23	65.5 <sup>t</sup>
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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,500.81	75,283.23	65.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,199.50	128,700.31	54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,199.50	128,700.31	54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,199.50	128,700.31	54.7%
2) Ending Balance, June 30 (E + F1e)			128,700.31	203,983.54	58.5%
Components of Ending Fund Balance (Actuals) a) Reserve for					ecantena e tentrole manoria tentrolea e estato e tentrolea e
Revolving Cash		9711	0.00		A CONTROL OF THE CONTROL OF T
Stores		9712	0.00	toka Bagas Jawa Bakata Bagasa Bagasa Basa	
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		William Commission Com
General Reserve		9730	0.00	terae vir iaustroine, aj co Logare viriles consection	And The Control of th
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740 9770	0.00		
Designated for the Unrealized Gains of		,,,,			alement termini Tari Ban Bollin
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		This is deal, the wearing start
c) Undesignated Amount		9790	128,700.31	representation of the control of the	A CAN THE STATE OF
d) Unappropriated Amount		9790	aradyale osnak spoča stol		PART CONTROL OF CONTRO
Components of Ending Fund Balance (Budget)  a) Reserve for	•				And the first section of the section
Revolving Cash		9711	oming beginning menter sing. An open beginning series in	0.00	A THE CONTROL OF THE
Stores		9712	tik ingligeringen der Statene den einer	0.00	TOTAL
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	Control of the Contro
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		203,983.54	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	petitoria de la terranda de la composición dela composición de la composición de la composición dela composición de la composición de la composición dela composición dela composición de la composición de la composición de la composición dela composició	0.00	

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

Sierra Sands Unified Kern County

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

***************************************					NAME OF TAXABLE PARTY.
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				Alexandra de la composición del composición de la composición de l	
Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,918.00	0.00	-100.0%
3) Other State Revenue		8300-8599	518,570.00	467,303.00	-9.9%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES	WI.M. V.		560,488.00	467,303.00	-16.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,996.08	13,972.56	600.0%
2) Classified Salaries		2000-2999	1,518.59	1,377.28	-9.3%
3) Employee Benefits		3000-3999	1,605.10	4,644.22	189.3%
4) Books and Supplies		4000-4999	93,848.27	447,308.94	376.6%
5) Services and Other Operating Expenditures		5000-5999	445,268.96	0.00	-100.0%
6) Capital Outlay		6000-6999	19,053.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,022.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			583,312.00	467,303.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,824.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(22,824.00)	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance     a) As of July 1 - Unaudited		9791	75,232.68	52,145.79	-30.7
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			75,232.68	52,145.79	-30.79
d) Other Restatements		9795	(262.89)	0.00	-100.09
e) Adjusted Beginning Balance (F1c + F1d)		_	74,969.79	52,145.79	-30,49
2) Ending Balance, June 30 (E + F1e)		<u> </u>	52,145.79	52,145.79	0.09
Components of Ending Fund Balance (Actuals)				ndipali disebbit 1948-1944 Lukovit sange 2001-1942	
a) Reserve for			2		
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00	eni erki den a e Intigakszoltki deservi	
All Others		9719	0.00	and acceptance state of National substitution of province	NOT THE PROPERTY OF THE PROPER
General Reserve		9730	0.00	ringi Alot Afrika Afrikator Rosporationalistica (1961	
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				e all geral dans so eller. Sull fisher all eller gerale so	grapalozakejy Karalozakej
Investments and Cash in County Treasury		9775	0.00	a dilakir oli serete accelera. Rela dilakir dilakir serete	
Other Designations		9780	0.00	nersan fiyan nawanata a	
c) Undesignated Amount		9790	52,145.79		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable		170		A part of the second se	
a) Nonsperidable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	An ang ang ang ang ang ang ang ang ang an
All Others		9719		0.00	Amily from a color of the color
b) Restricted		9740		28,645.31	
c) Committed		250 250 250 250 250			
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned		100 pp. 100 pp		2017 607 9017 107 107 107 107 107 107 107 107	
Other Assignments		9780		23,500.48	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	A COMPANY AND A PARTY OF THE PA	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	131,505.55		
Fair Value Adjustment to Cash in County Treation	asury	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	125,000.00		
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			256,505.55		
H. LIABILITIES					
1) Accounts Payable		9500	(22.11)		
2) Due to Grantor Governments	•	9590	0.00		
3) Due to Other Funds		9610	190,951.87		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES		n, r o no r o co que que	190,929.76		
FUND EQUITY					
Ending Fund Balance, June 30					

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	40,918.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			40,918.00	0.00	-100.0%
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	491,880.00	467,303.00	-5.0%
All Other State Revenue	All Other	8590	26,690.00	0.00	-100,0%
TOTAL, OTHER STATE REVENUE			518,570.00	467,303.00	-9.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales	-	8634	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Invest	ments	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	0.00	-100,0%
TOTAL, REVENUES			560,488.00	467,303.00	-16.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0,00	0,00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	1,996.08	13,972.56	600.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			1,996.08	13,972.56	600,0
CLASSIFIED SALARIES					
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	1,518.59	1,377.28	-9.3
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			1,518.59	1,377.28	-9.3
EMPLOYEE BENEFITS					
STRS		3101-3102	164.67	1,152.73	600.0
PERS		3201-3202	268.89	246.85	-8.2
OASDI/Medicare/Alternative		3301-3302	145.11	105,36	-27.4
Health and Welfare Benefits		3401-3402	938.70	2,711.77	188.9
Unemployment Insurance		3501-3502	25.30	247.13	876,8
Workers' Compensation		3601-3602	27.31	151.50	454.7
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	35.12	28.88	-17.8
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			1,605.10	4,644.22	189.3
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	64,624.00	447,308.94	592.2
Noncapitalized Equipment		4400	29,224.27	0,00	-100.0
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			93,848.27	447,308.94	376.6

Description Re	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	358,351.14	0.00	-100.0%
Travel and Conferences		5200	0.00	0,00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	11,000.00	0.00	-100.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,795.00	0,00	-100.09
Transfers of Direct Costs		5710	0.00	0.00	0:09
Transfers of Direct Costs - Interfund		5750	2,969.82	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	66,923.00	0.00	-100.0%
Communications		5900	230.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		445,268.96	0.00	-100.09
CAPITAL OUTLAY					
Land		6100	15,724.31	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,328.69	0.00	-100.0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,053.00	0.00	-100.09
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	15,000.00	0.00	-100.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	ts)		15,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,022.00	0.00	-100.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TS		5,022.00	0.00	-100.0%

es Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
8911	0.00	0.00	0.0%
8919	0.00	0.00	0.09
	0.00	0.00	0.0%
7619	0.00	0.00	0.0%
	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%
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%
	The state of the s		0.0%
	0.00	0.00	0.0%
		0.00	

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	40,918.00	0.00	-100.0%
3) Other State Revenue		8300-8599	518,570.00	467,303.00	-9.9%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.09
5) TOTAL, REVENUES			560,488.00	467,303.00	-16.69
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		512,953.23	0.00	-100.0%
2) Instruction - Related Services	2000-2999		12,614.77	467,303.00	3604.4%
3) Pupil Services	3000-3999		955.00	0.00	-100.0%
4) Ancillary Services	4000-4999			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		5,022.00	0.00	-100.0%
8) Plant Services	8000-8999		36,767.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			583,312.00	467,303.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,824.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers    a) Transfers In		0000 0000	0.00	0.00	0.0%
•		8900-8929 7600-7629	0.00		
b) Transfers Out		7600-7629	0.00	0.00	0.09
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)			(22,824.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Uпaudited		9791	75,232.68	52,145.79	-30.79
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			75,232.68	52,145.79	-30.79
d) Other Restatements		9795	(262.89)	0.00	-100.09
e) Adjusted Beginning Balance (F1c + F1d)			74,969.79	52,145.79	-30.4%
2) Ending Balance, June 30 (E + F1e)			52,145.79	52,145.79	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					andrafia da esc. Hitiada (h. 120 esc.) Ara erre esc.
Revolving Cash		9711	0.00		way and the state of the state
Stores		9712	0.00	eri decisione de colorida.	
Prepaid Expenditures		9713	0.00	AATON DOODS ASSESSED BAARA BA ATONI BAARA AASON AASON AA	
All Others		9719	0.00	annarderinakaren (1863) Konstrukturak	
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740	0.00		
Designated for the Unrealized Gains of		9770	0.00		
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	52,145.79		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Reserve for Revolving Cash		9711		0.00	
Stores		9711		0.00	
Prepaid Expenditures		9712		0.00	
All Others		9719		0.00	And the second s
b) Restricted		9740		28,645.31	Man Guguenket Maga Gilway (Ma
c) Committed Stabilization Arrangements		9750			
Other Commitments (by Resource/Object)		9760	erografianania enily di <mark>el Cipolografia</mark>	0.00	The state of the s
d) Assigned					
Other Assignments (by Resource/Object)		9780	A CONTROL OF THE CONT	23,500.48	
e) Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	The state of the s	0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5035	Child Development: Quality Improvement Activities	0.00	0.59
5095	Child Deveopment: Infant/Toddler Child Care Resource Contr	0.00	0.01
6130	Child Development: Center-Based Reserve Account	0.00	27,694.00
6140	Child Development: Child Care Facilities Revolving Fund	0.00	950.00
6145	Child Development: Facilities Renovation and Repair	0.00	0.71
Total, Restri	cted Balance	0.00	28,645.31

			(Parket) (Contribution Contribution Contribu		
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	1,188,200.00	1,204,200.00	1.3%
3) Other State Revenue		8300-8599	94,850.00	102,885.00	8.5%
4) Other Local Revenue		8600-8799	686,600.00	615,250.00	-10.4%
5) TOTAL, REVENUES			1,969,650.00	1,922,335.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	540,268.42	530,989.10	-1.7%
3) Employee Benefits		3000-3999	279,727.00	331,414.24	18.5%
4) Books and Supplies		4000-4999	1,016,225.00	907,675.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	12,625.00	16,175.00	28.1%
6) Capital Outlay		6000-6999	80,008.00	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	52,000.00	55,000.00	5.8%
9) TOTAL, EXPENDITURES			1,980,853.42	1,841,253.34	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,203.42)	81,081.66	-823.7%
D. OTHER FINANCING SOURCES/USES			(11,200.72)		-020.776
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)	According to the second se	· · · · · · · · · · · · · · · · · · ·	(11,203.42)	81,081.66	-823.7%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	733,937.03	722,733.61	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		· 	733,937.03	722,733.61	-1.59
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,937.03	722,733.61	-1.59
2) Ending Balance, June 30 (E + F1e)			722,733.61	803,815.27	11.2%
Components of Ending Fund Balance (Actuals)			11.00 11.00		AND THE PARTY OF T
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	18,115.07		
Prepaid Expenditures		9713	0.00	ARAS PERSONALIONES PROGRAMANOS PROGRAMAS	
All Others		9719	0,00		Part of the state
General Reserve		9730	0.00		The country of the co
Legally Restricted Balance		9740	0.00		Service and the service and th
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of			23.50 23.50 24.50 24.50 24.50		
Investments and Cash in County Treasury		9775	0.00		Section 1
Other Designations		9780	0.00		
c) Undesignated Amount		9790	704,618.54		
d) Unappropriated Amount		9790			STATE OF THE STATE
Components of Ending Fund Balance (Budget)	<del></del>		Annual continues of prices (room and the best of the b	100 (100 (100 (100 (100 (100 (100 (100	nga managa Nilo Salma sak Ukawata nilo kale Salah Salah
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0,00	American Control of the Control of t
Prepaid Expenditures		9713	A CAMPANTAN CAMP	0.00	
All Others		9719		0.00	The state of the s
b) Restricted		9740		803,815.27	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760	nnigerialistiksi kerentulistik Unimpirilistiksi kerentulistiksi	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 1) Cash					
a) in County Treasury		9110	558,104.46		
1) Fair Value Adjustment to Cash in County Tr	easury	9111	0.00		
b) in Banks		9120	15,000.00		
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	2.31		
6) Stores		9320	18,115.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			591,221.84		
I. LIABILITIES					
1) Accounts Payable		9500	(343.51)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,636.41		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			23,292.90		•
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			567,928.94		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,188,200.00	1,204,200.00	1.39
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE	· · · · · · · · · · · · · · · · · · ·		1,188,200.00	1,204,200.00	1.39
OTHER STATE REVENUE					
Child Nutrition Programs	•	8520	94,850.00	102,885.00	8.5
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			94,850.00	102,885.00	8.59
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	622,200.00	558,050.00	-10.3
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	8,400.00	8,200.00	-2.49
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.09
Fees and Contracts					
Interagency Services		8677	0,00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	56,000.00	49,000.00	-12.59
TOTAL, OTHER LOCAL REVENUE			686,600.00	615,250.00	-10.49
OTAL, REVENUES			1,969,650.00	1,922,335.00	-2.4

Classified Support Salaries  Classified Support Salaries  Classified Support Salaries  Classified Support Salaries  2000		MICH.				
Certificated Supervisors and Administrators Stairles	Description	Resource Codes	Object Codes			
Other Certificated Salaries         1900         0.00         0.00         0.00           TOTAL_CERTIFICATED SALARIES         0.00         0.00         0.00           CLASSIFIED SALARIES         2200         450,195,78         441,916,46         -1.8*           Classified Support Salaries         2300         50,140,16         50,140,16         0.0*           Classified Supervisors and Administrators' Salaries         2400         39,932,46         38,932,43         -2,5*           Clarical, Technical and Office Salaries         2400         39,932,46         38,932,48         -2,5*           Other Classified Salaries         2900         0.00         0.00         0.00         1.7*           IMPLOYER BENEFITS         540,286,42         530,988,10         -1.7*           MPLOYER BENEFITS         3101-9102         0.00         0.00         0.00           STRS         3101-9102         74,916,00         89,041,00         18,95           CASDIMedicare/Alternative         3301-3302         39,645,00         39,714,93         0.29           Health and Welfare Benefits         3401-3402         159,734,00         188,865,55         18,23           Unemployment Insurance         3501-3502         1,614,00         8,549,91         428,79 <td>CERTIFICATED SALARIES</td> <td></td> <td></td> <td></td> <td></td> <td></td>	CERTIFICATED SALARIES					
Other Certificated Salaries         1900         0.00         0.00         0.00           TOTAL_CERTIFICATED SALARIES         0.00         0.00         0.00           CLASSIFIED SALARIES         2200         450,195,78         441,916,46         -1.8*           Classified Support Salaries         2300         50,140,16         50,140,16         0.0*           Classified Supervisors and Administrators' Salaries         2400         39,932,46         38,932,43         -2,5*           Clarical, Technical and Office Salaries         2400         39,932,46         38,932,48         -2,5*           Other Classified Salaries         2900         0.00         0.00         0.00         1.7*           IMPLOYER BENEFITS         540,286,42         530,988,10         -1.7*           MPLOYER BENEFITS         3101-9102         0.00         0.00         0.00           STRS         3101-9102         74,916,00         89,041,00         18,95           CASDIMedicare/Alternative         3301-3302         39,645,00         39,714,93         0.29           Health and Welfare Benefits         3401-3402         159,734,00         188,865,55         18,23           Unemployment Insurance         3501-3502         1,614,00         8,549,91         428,79 <td>Certificated Supervisors' and Administrators' Salaries</td> <td></td> <td>1300</td> <td>0.00</td> <td>0.00</td> <td>0.00%</td>	Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00%
TOTAL CERTIFICATED SALARIES         0.00         0.00         0.00           CLASSIFIED SALARIES         200         450,195,78         441,916,46         -1,81           Classified Support Salaries         2200         450,195,78         441,916,46         -1,81           Classified Support Salaries         2300         50,140,16         50,140,16         0.01           Clerical, Technical and Office Salaries         2400         39,932,46         38,932,48         -2,51           Other Classified Salaries         2900         0.00         0.00         0.00           TOTAL CLASSIFIED SALARIES         \$40,268,42         530,989,10         -1,77           EMPLOYEE BENEFITS         3101-3102         0.00         0.00         0.00           STRS         3101-3102         0.00         0.00         0.00           PERS         3201-3202         74,916,00         89,041,00         18,99           OASDIMedicare/Alternative         3301-3302         39,645,00         39,714,93         0.29           Health and Welfare Benefits         3401-3402         1,614,00         8,549,91         429,73           Worker's Compensation         3801-3802         1,614,00         8,549,91         429,73           Worker's Compensation <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Classified Salaries  Classified Support Salaries  Classified Support Salaries  Classified Supprvisors' and Administrators' Salaries  2300 50,140,16 50,140,16 0.0:  Clerical, Technical and Office Salaries  2400 39,32,48 38,932,48 -2.5:  Other Classified Salaries  2400 0,00 0,00 0,00 0,00 0,00 0,00 0,00			1900			
Classified Supervisors' and Administrators' Salaries         2300         50,140,16         50,140,16         0,00           Clerical, Technical and Office Salaries         2400         39,332,48         38,932,48         -2,57           Other Classified Salaries         2900         0,00         0,00         0,00           TOTAL CLASSIFIED SALARIES         540,268,42         530,989,10         -1,77           EMPLOYEE BENEFITS           STRS         3101-3102         0,00         0,00         0,00           PERS         3201-3202         74,916,00         89,041,00         18,93           OASDI/Medicare/Alternative         3301-3302         39,645,00         39,714,93         0,22           Health and Welfare Benefits         3401-3402         159,734,00         188,868,55         18,29           Unemployment Insurance         3501-3502         1,614,00         8,548,91         429,73           Workers' Compensation         3601-3602         3,818,00         5,240,85         37,33           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	0.00	0.0%
Classified Supervisors' and Administrators' Salaries         2300         50,140,16         50,140,16         0,00           Clerical, Technical and Office Salaries         2400         39,332,48         38,932,48         -2,57           Other Classified Salaries         2900         0,00         0,00         0,00           TOTAL CLASSIFIED SALARIES         540,268,42         530,989,10         -1,77           EMPLOYEE BENEFITS           STRS         3101-3102         0,00         0,00         0,00           PERS         3201-3202         74,916,00         89,041,00         18,93           OASDI/Medicare/Alternative         3301-3302         39,645,00         39,714,93         0,22           Health and Welfare Benefits         3401-3402         159,734,00         188,868,55         18,29           Unemployment Insurance         3501-3502         1,614,00         8,548,91         429,73           Workers' Compensation         3601-3602         3,818,00         5,240,85         37,33           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	Classified Support Salaries		2200	450 405 70	444.040.40	4.00/
Clerical, Technical and Office Salaries   2400   39,932.48   38,932.48   2,555			Ī			
Other Classified Salaries         2900         0.00         0.00         0.00           TOTAL, CLASSIFIED SALARIES         540,268.42         530,988.10         -1.77           EMPLOYEE BENEFITS           STRS         3101-3102         0.00         0.00         0.00           PERS         3201-3202         74,916.00         89,041.00         18.99           OASDI/Medicare/Alternative         3301-3302         39,645.00         39,714.93         0.29           Health and Welfare Benefits         3401-3402         159,734.00         188.868.55         18.29           Unemployment Insurance         3501-3802         1,614.00         8,548.91         429.79           Workers' Compensation         3601-3802         3,818.00         5,240.85         37.39           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         0.00         0.00         0.09           Other Employee Benefits         3901-3902         0.00         0.00         0.09           TOTAL EMPLOYEE BENEFITS         279,727.00         331,414.24         18.59						0.0%
TOTAL, CLASSIFIED SALARIES  540,268.42  530,989,10  -1,71  EMPLOYEE BENEFITS  STRS  3101-3102  0.00  0.00  0.00  0.00  0.00  18.99  PERS  OASDI/Medicare/Alternative  3301-3202  74,916,00  39,041.00  18.99  0ASDI/Medicare/Alternative  3301-3302  39,845.00  39,714.93  0.29  Health and Weifare Benefits  3401-3402  159,734.00  188,666.55  18.29  Unemployment Insurance  3501-3502  1,614.00  8,548.91  429.79  Workers' Compensation  3601-3602  3,818.00  5,240.85  37.39  OPEB, Allocated  3701-3702  0.00  0.00  0.09  PERS Reduction  3801-3802  0,00  0,00  0,00  0,09  PERS Reduction  3801-3802  0,00  0,00  0,00  0,09  TOTAL EMPLOYEE BENEFITS  279,727.00  331,414.24  18.59  Norcapitalized Equipment  4400  90,175.00  32,000.00  64.59  Norcapitalized Equipment  4400  90,175.00  356,500.00  556,500.00	,		. [		38,932.48	-2.5%
### STRS   \$101-3102   \$0.00   \$0.00   \$0.00   \$0.00    PERS   \$3201-3202   \$74,916,00   \$89,041,00   \$18.99    OASDI/Medicare/Alternative   \$3301-3302   \$39,645,00   \$39,714.93   \$0.29    Health and Welfare Benefits   \$3401-3402   \$159,734.00   \$188,666.55   \$18.29    Unemployment Insurance   \$3501-3502   \$1,614,00   \$8.548.91   \$429,79    Workers' Compensation   \$361-3602   \$3,818.00   \$5,240.85   \$37.39    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   \$0.00   \$0.00   \$0.09    Other Employee Benefits   \$3901-3902   \$0.00   \$0.00   \$0.09    TOTAL, EMPLOYEE BENEFITS   \$279,727.00   \$331,414.24   \$18.59    TOTAL, EMPLOYEE BENEFITS   \$279,727.00   \$331,414.24   \$18.59    Materials and Supplies   \$4300   \$20,450.00   \$19,175.00   \$6.29    Noncapitalized Equipment   \$4400   \$90,175.00   \$32,000.00   \$64.59    Noncapitalized Equipment   \$4400   \$90,175.00   \$32,000.00   \$64.59    Food   \$4700   \$905,600.00   \$556,500.00   \$556			2900	0.00	0.00	0.0%
STRS 3101-3102 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	TOTAL, CLASSIFIED SALARIES			540,268.42	530,989.10	-1.7%
PERS 3201-3202 74.916.00 89,041.00 18.99  OASDI/Medicare/Alternative 3301-3302 39,645.00 39,714.93 0.29  Health and Welfare Benefits 3401-3402 159,734.00 188,868.55 18.29  Unemployment Insurance 3501-3502 1,614.00 8,548.91 429.79  Workers' Compensation 3601-3602 3,818.00 5,240.85 37.39  OPEB, Allocated 3701-3702 0.00 0.00 0.00 0.09  OPEB, Active Employees 3751-3752 0.00 0.00 0.00 0.09  PERS Reduction 3801-3802 0.00 0.00 0.00 0.09  Other Employee Benefits 3901-3902 0.00 0.00 0.00 0.09  TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.59  OOKS AND SUPPLIES  Books and Other Reference Materials 4200 0.00 0.00 0.09  Materials and Supplies 4300 20,450.00 19,175.00 46.59  Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.59  Food 4700 905,600.00 856,500.00 -5.4%	EMPLOYEE BENEFITS					
OASDI/Medicare/Alternative 3301-3302 39,645.00 39,714.93 0.29  Health and Welfare Benefits 3401-3402 159,734.00 188,868.55 18.29  Unemployment Insurance 3501-3502 1,614.00 8,548.91 429.79  Workers' Compensation 3601-3602 3,818.00 5,240.85 37.39  OPEB, Allocated 3701-3702 0.00 0.00 0.00  OPEB, Active Employees 3751-3752 0.00 0.00 0.00  OPEB, Reduction 3801-3802 0.00 0.00 0.00  Other Employee Benefits 3901-3902 0.00 0.00 0.00  Other Employee Benefits 3901-3902 0.00 0.00 0.00  TOTAL EMPLOYEE BENEFITS 279,727.00 331,414.24 18.59  Books and Other Reference Materials 4200 0.00 0.00 19,175.00 -6.29  Materials and Supplies 4300 20,450.00 19,175.00 -6.29  Noncapitalized Equipment 4400 90,175.00 32,000.00 -5.446	STRS		3101-3102	0.00	0.00	0.0%
Health and Weifare Benefits 3401-3402 159,734.00 188,868.55 18.29 Unemployment Insurance 3501-3502 1,614.00 8,548.91 429.79 Workers' Compensation 3601-3602 3,818.00 5,240.85 37.39 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 OPERS Reduction 3801-3802 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00 TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.59  Books and Other Reference Materials 4200 0.00 0.00 19,175.00 -6,2% Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5% Food 4700 905,600.00 856,500.00 -5,4%	PERS		3201-3202	74,916.00	89,041.00	18.9%
Unemployment Insurance 3501-3502 1,614,00 8,548.91 429.79 Workers' Compensation 3601-3602 3,818.00 5,240.85 37.39 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 0.09 PERS Reduction 3801-3802 0.00 0.00 0.00 0.09 Other Employee Benefits 3901-3902 0.00 0.00 0.00 0.09 TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.59 Books and Other Reference Materials 4200 0.00 0.00 0.00 0.09 Materials and Supplies 4300 20,450.00 19,175.00 -6.29 Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.59 Food 4700 905,600.00 856,500.00 -5.49	OASDI/Medicare/Alternative		3301-3302	39,645.00	39,714.93	0.2%
Workers' Compensation         3601-3602         3,818.00         5,240.85         37.39           OPEB, Allocated         3701-3702         0.00         0.00         0.00         0.09           OPEB, Active Employees         3751-3752         0.00         0.00         0.00         0.09           PERS Reduction         3801-3802         0.00         0.00         0.00         0.09           Other Employee Benefits         3901-3902         0.00         0.00         0.00         0.09           TOTAL_EMPLOYEE BENEFITS         279,727.00         331,414.24         18.5%           BOOKS AND SUPPLIES         4200         0.00         0.00         0.0%           Materials and Supplies         4300         20,450.00         19,175.00         -6.2%           Noncapitalized Equipment         4400         90,175.00         32,000.00         -64.5%           Food         4700         905,600.00         856,500.00         -5.4%	Health and Welfare Benefits		3401-3402	159,734.00	188,868.55	18.2%
OPEB, Allocated         3701-3702         0.00         0.00         0.09           OPEB, Active Employees         3751-3752         0.00         0.00         0.00           PERS Reduction         3801-3802         0.00         0.00         0.00           Other Employee Benefits         3901-3902         0.00         0.00         0.00           TOTAL, EMPLOYEE BENEFITS         279,727.00         331,414.24         18.5%           BOOKS AND SUPPLIES         4200         0.00         0.00         0.0%           Materials and Supplies         4300         20,450.00         19,175.00         -6.2%           Noncapitalized Equipment         4400         90,175.00         32,000.00         -64.5%           Food         4700         905,600.00         856,500.00         -5.4%	Unemployment Insurance		3501-3502	1,614.00	8,548.91	429.7%
OPEB, Active Employees         3751-3752         0.00         0.00         0.09           PERS Reduction         3801-3802         0.00         0.00         0.00         0.09           Other Employee Benefits         3901-3902         0.00         0.00         0.00         0.09           TOTAL EMPLOYEE BENEFITS         279,727.00         331,414.24         18.5%           BOOKS AND SUPPLIES         4200         0.00         0.00         0.00           Materials and Supplies         4300         20,450.00         19,175.00         -6.2%           Noncapitalized Equipment         4400         90,175.00         32,000.00         -64,5%           Food         4700         905,600.00         856,500.00         -5.4%	Workers' Compensation		3601-3602	3,818.00	5,240.85	37.3%
PERS Reduction 3801-3802 0.00 0.00 0.00 0.09 Other Employee Benefits 3901-3902 0.00 0.00 0.00 0.09 TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.59 BOOKS AND SUPPLIES Books and Other Reference Materials 4200 0.00 0.00 0.00 Materials and Supplies 4300 20,450.00 19,175.00 -6.29 Noncapitalized Equipment 4400 90,175.00 32,000.00 -54,59 Food 4700 905,600.00 856,500.00 -5.49	OPEB, Allocated		3701-3702	0.00	0.00	0.0%
Other Employee Benefits 3901-3902 0.00 0.00 0.00 0.09  TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.5%  BOOKS AND SUPPLIES  Books and Other Reference Materials 4200 0.00 0.00 0.00  Materials and Supplies 4300 20,450.00 19,175.00 -6.2%  Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5%  Food 4700 905,600.00 856,500.00 -5.4%	OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.5%  BOOKS AND SUPPLIES  Books and Other Reference Materials 4200 0.00 0.00 0.00  Materials and Supplies 4300 20,450.00 19,175.00 -6.2%  Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5%  Food 4700 905,600.00 856,500.00 -5.4%	PERS Reduction		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS 279,727.00 331,414.24 18.5% BOOKS AND SUPPLIES  Books and Other Reference Materials 4200 0.00 0.00 0.00 0.0% Materials and Supplies 4300 20,450.00 19,175.00 -6.2% Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5% Food 4700 905,600.00 856,500.00 -5.4%	Other Employee Benefits		3901-3902	0.00	0.00	0.0%
Books and Other Reference Materials 4200 0.00 0.00 0.00 0.00 0.00 0.00 0.00	TOTAL, EMPLOYEE BENEFITS			279,727.00	331,414.24	
Materials and Supplies 4300 20,450.00 19,175.00 -6.2% Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5% Food 4700 905,600.00 856,500.00 -5.4%	BOOKS AND SUPPLIES					
Materials and Supplies         4300         20,450.00         19,175.00         -6.2%           Noncapitalized Equipment         4400         90,175.00         32,000.00         -64.5%           Food         4700         905,600.00         856,500.00         -5.4%	Books and Other Reference Materials		4200	0.00	0.00	0.0%
Noncapitalized Equipment 4400 90,175.00 32,000.00 -64.5% Food 4700 905,600.00 856,500.00 -5.4%	Materials and Supplies					
Food 4700 905,600.00 856,500.00 -5.4%	Noncapitalized Equipment					
300,500.00 500,000.00 50.4%	Food		· [			
LUI AL DUUDA ANILI ALEET I A 040 000 00 1 007 070 00 1 10 ====	TOTAL, BOOKS AND SUPPLIES			1,016,225.00	907,675.00	-5.4%

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	vesource codes Object codes	Estillated Actuals	Budger	Difference
Subagreements for Services	5100	0.00	0.00	0.00/
Travel and Conferences		0.00	0.00	0.0%
	5200	2,000.00	2,000.00	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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,825.00	1,000.00	-45.2%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	2,500.00	5,500.00	120.0%
Professional/Consulting Services and Operating Expenditures	5800	5,350.00	6,975.00	30.4%
Communications	5900	950.00	700.00	-26.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	URES	12,625.00	16,175.00	28.1%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	80,008.00	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		80,008.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service		İ		
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		2.39		2.070
Transfers of Indirect Costs - Interfund	7350	52,000.00	55,000.00	5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO			55,000.00	5.8%
TOTAL, OTTER OUTGO - INMINISTERS OF INDIRECT CO.	010	52,000.00	55,000,00	5,8%
TOTAL, EXPENDITURES		1,980,853.42	1,841,253.34	-7.0%

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
					:
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
					,
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	1,188,200.00	1,204,200.00	1.3%
3) Other State Revenue		8300-8599	94,850.00	102,885.00	8.5%
4) Other Local Revenue		8600-8799	686,600.00	615,250.00	-10.4%
5) TOTAL, REVENUES			1,969,650.00	1,922,335.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)				ery dy fanda on Crosy <b>e</b> r Chary a de beindere de 't	
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		1,927,953.42	1,785,603.34	-7.4%
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		52,000.00	55,000.00	5.8%
8) Plant Services	8000-8999		900.00	650.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	·		1,980,853.42	1,841,253.34	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	nda sakat minda ka saka saka sa		(11,203.42)	81,081.66	-823.7%
D. OTHER FINANCING SOURCES/USES		-			
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0330-0333	0.00	0.00	0.0%

	Function Codes	Object Cades	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
escription	Function Codes	Object Codes	Estillateu Actuals	Dauger	Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,203.42)	81,081.66	-823,7%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	733,937.03	722,733.61	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			733,937.03	722,733.61	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,937.03	722,733.61	-1.5%
2) Ending Balance, June 30 (E + F1e)			722,733.61	803,815.27	11.29
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	18,115.07		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00	energe page 11 per Burrengen in Greek in de	
		9740	0.00		
Legally Restricted Balance b) Designated Amounts			3000 3000 3000 3000 3000 3000 3000 300		The state of the s
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		And the second s
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	704,618.54		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)				1533 1533 1533 1533 1533	A CONTROL OF THE PROPERTY OF T
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		803,815.27	56 QLAZOBACTORA NAZBONITA BAKAR
c) Committed		51 15			And the state of t
Stabilization Arrangements		9750	And the state of t	0.00	**************************************
Other Commitments (by Resource/Object)		9760		0.00	The second secon
d) Assigned				20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -	And the state of t
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	A Committee of the comm
(1030140 for Edditioning Ottooriginings		9790		0.00	

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	803,815.27
Total, Restr	icted Balance	0.00	803,815.27

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	199,263.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	297,175.00	0.00	-100.09
5) TOTAL, REVENUES			496,438.00	0.00	-100.0%
B. EXPENDITURES					i Bana ing kanang
Certificated Salaries		1000-1999	0.00	0.00	2
2) Classified Salaries		2000-2999	0.00	0.00	0.09
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%
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	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		:	496,438.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			496,438.00	0.00	-100.09
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	334,022.73	830,460.73	148.6
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			334,022.73	830,460.73	148.69
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			334,022.73	830,460.73	148.69
2) Ending Balance, June 30 (E + F1e)			830,460.73	830,460.73	0.09
Components of Ending Fund Balance (Actuals)			S T T T T T T T T T T T T T T T T T T T		
a) Reserve for Revolving Cash		9711	0.00		White the second
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00	erber de station de securit	Amendment of the control of the cont
All Others		9719	0.00		
General Reserve		9730	0.00		Hand Transport and Land Control of the Control of t
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		9740			A STATE OF THE STA
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of			#\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		The control of the co
Investments and Cash in County Treasury		9775	0.00	ober kanding program. Program on graff kalan	The state of the s
Other Designations		9780	0.00		
c) Undesignated Amount		9790	830,460.73		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable				1	And the second s
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	englisher enginerisher Kelebaran kangalan (Kel	0.00	APPENDENCE OF THE PROPERTY OF
Ail Others		9719	enderen er en	0.00	
b) Restricted		9740	ing kanalang kaleng kanalang bang bang bang bang bang bang bang b	0.00	
c) Committed					VPAN VARIA SELECTION OF THE SELECTION OF
Stabilization Arrangements		9750		0.00	NATURE AND A SECOND AND A SECOND ASSESSMENT OF THE SECOND ASSESSMENT OF
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		830,460.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	203,683.78		
1) Fair Value Adjustment to Cash in County Treas	ury	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			203,683,78		
ł. 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					

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	199,263.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			199,263.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	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	267,175.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			297,175.00	0.00	-100.0%
TOTAL, REVENUES			496,438.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance	·	3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	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	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0
CAPITAL OUTLAY					
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	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
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	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Banavera Gad	05-40	2010-11	2011-12	Percent
Description  INTEREMED TRANSFERDS	Resource Codes	Object Codes	Estimated Actuals	Budget	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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.07
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					0.07
SOURCES				:	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	2.00	0.00	0.00
Long-Term Debt Proceeds		0900	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		5.0 5.0 5.0 5.0 5.0 5.0 5.0			
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	· · · · · · · · · · · · · · · · · · ·	12.2 22.2 22.2 23.2 23.2 23.2 23.2 23.2	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	00.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	199,263.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	297,175.00	0.00	-100.0%
5) TOTAL, REVENUES			496,438.00	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	ő	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)			496,438.00	0.00	-100.0%
O. 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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			400 420 50	0.00	-100.0%
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			496,438.00	0,00	- 100.070
·					
1) Beginning Fund Balance		0704	004 000 70	830,460.73	148.6%
a) As of July 1 - Unaudited		9791	334,022.73 0.00	0.00	0.0%
b) Audit Adjustments		9793		830,460.73	148.6%
c) As of July 1 - Audited (F1a + F1b)	·	9795	334,022.73	0.00	0.0%
d) Other Restatements		9790	334,022.73	830,460.73	148.6%
e) Adjusted Beginning Balance (F1c + F1d)			, , , , , , , , , , , , , , , , , , , ,		0.0%
2) Ending Balance, June 30 (E + F1e)			830,460.73	830,460.73	
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		for savage of property of the legisle to the set
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00	ing property and the second section of the second s	
All Others		9719	0.00	tallamas išsemes eljab Ingilijakintas elektri	A CONTROL OF THE STATE OF THE S
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		And the second s
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		Comment of the commen
Designated for the Unrealized Gains of					Principal and Carlotte Library (1971) principal and carlotte library (
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	830,460.73		
d) Unappropriated Amount	- CONTRACTOR OF THE STATE OF TH	9790			
Components of Ending Fund Balance (Budget) a) Reserve for	•			The many of the control of the contr	
Revolving Cash		9711		0.00	The second secon
Stores		9712		0.00	The state of the s
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	All Various and Control of the Contr
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	The second secon
Other Commitments (by Resource/Object)		9760		0.00	And the special programme of the special speci
d) Assigned		0.00			
a) Assigned Other Assignments (by Resource/Object)		9780		830,460.73	
e) Unassigned/Unappropriated		0700		0.00	
Reserve for Economic Uncertainties		9789 9790		0.00	

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

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

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

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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%
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	58,968.00	60,147.00	2.0%
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		58,968.00	60,147.00	2.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,968.00	60,147.00	2.09
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	5,580,613.31	5,639,581,31	1.19
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			5,580,613.31	5,639,581.31	1.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1	5,580,613.31	5,639,581.31	1.19
2) Ending Balance, June 30 (E + F1e)			5,639,581.31	5,699,728.31	1.19
Components of Ending Fund Balance (Actuals)					"Atta cata in increasing the state of the st
Reserve for     Revolving Cash		0744		encertalistas de la composition de la Composition de la composition de la co	
•		9711	0.00		When the state of
Stores		9712	0.00	rain inguang salahan Kibangan masi Garasa	And the second s
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	Saucher Labor Back in C	
General Reserve		9730	0.00	Tipareo salveno programa.	Filtry Digital Spring his horse for the EBFs should be a second of the Control of
Legally Restricted Balance		9740	0.00	samum koda selebihin Mangrip katan Maselil	And the state of t
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00		American Company of the Company of t
Designated for the Unrealized Gains of				lingutas sidot selesus. Burungari	
Investments and Cash in County Treasury		9775	0.00		AND A CONTROL OF THE
Other Designations		9780	0.00		
c) Undesignated Amount		9790	5,639,581.31		et algebruig bisk Algebruik
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable	<u>-</u>	0.53 53.53 53.53	andagen gan dage		And the second s
Revolving Cash		9711		0.00	A STATE OF THE STA
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	woman rang hantan () j ga upan aran aran awan ana aran aran aran ara
All Others		9719		0.00	
b) Restricted		9740		0,00	The state of the s
c) Committed				**************************************	
Stabilization Arrangements	* .	9750		0.00	THE STATE OF THE S
Other Commitments		9760		0.00	Committee (Control Control Con
d) Assigned Other Assignments		9780		0.00	
Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789		5,699,728.31	
Unassigned/Unappropriated Amount		9790		0.00	

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

15 73742 0000000 Form 17

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	5,739,581.31		
			0.00		
Fair Value Adjustment to Cash in County Treasury	1	9111			4
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	WIKKING		5,739,581.31		
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)			5,739,581.31		·

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

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

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

	· · · · · · · · · · · · · · · · · · ·	***************************************			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	58,968.00	60,147.00	2.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			58,968.00	60,147.00	2.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		3333	0.00	0.00	0.0%
USES			0.55	5.40	0.5.0
Transfers of Funds from				2.22	0.004
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)			58,968.00	60,147.00	2.0%
(a-u+c-u)	•	i	50,806.00	00,141,00	. 2.070

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

		***************************************			**************************************
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
					And to make the second of the
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	**************************************	<b>,</b>	0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	Ø.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0:00	0,00	0.0%
10) TOTAL, EXPENDITURES	·	***************************************	0:00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	58,968.00	60,147.00	2.0%
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			58,968,00	60,147.00	2.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		***************************************	58,968.00	60,147.00	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,580,613.31	5,639,581.31	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	5,580,613.31	5,639,581.31	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,580,613.31	5,639,581.31	1.1%
2) Ending Balance, June 30 (E + F1e)		:	5,639,581.31	5,699,728.31	1.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00	erandyskie i de am ha Nysterant of de am	7102 (1902 (1903) 1973 (1903) (1903)
Prepaid Expenditures		9713	0.00		
			And the Artist and the Artist and the Artist and the	ing ng kang ang kang kang kang kang kang	The second secon
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		pedicie delle delle del Lenger delle delle delle
Other Designations (by Resource/Object)		9780 .	0.00		norder (1904) decir. Particular decir.
c) Undesignated Amount		9790	5,639,581.31		
d) Unappropriated Amount	the state of the s	9790		to.	
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711		0.00	e istanoù ez
Stores		9712		0,00	a Egingenet været og 12. Eksterne i skriveret 10.
Prepaid Expenditures		9713	general de la companya de la company	0.00	44.65 februari Libraria
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed				1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Stabilization Arrangements		9750		0.00	The second secon
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated		- ·	omaniya dika kalendarik Mada di kate bahasanke		
Reserve for Economic Uncertainties		9789		5,699,728.31	
Unassigned/Unappropriated Amount		9790		0.00	

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

15 73742 0000000 Form 17

Printed: 6/9/2011 10:32 AM

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	0.0%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES				eren allinen senen proces Andaler medandeltaren P	
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%
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	0.90	0.09
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	ock (from the street of the st				
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,984.98	365,405.00	-4.3%
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			(381,984.98)	(365,405.00)	4.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(381,984.98)	(365,405.00)	-4.3%
F. FUND BALANCE, RESERVES		:			
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	3,910,853.06	3,528,868.08	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,853.06	3,528,868.08	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,853.06	3,528,868.08	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,528,868.08	3,163,463.08	-10.4%
Components of Ending Fund Balance (Actuals)				deserving springer Observingsbrigger	The state of the s
a) Reserve for Revolving Cash		9711	0.00		And Andrew Company of the Company of
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		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					AND THE RESERVE THE THE PROPERTY OF THE PROPER
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	3,528,868.08		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable			rii rare Comi dada da d	aring mangapita	The state of the s
Revolving Cash		9711		0.00	77 15 17 17 17 17 17 17 17 17 17 17 17 17 17
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		3,163,463.08	
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	3,556,685.92		
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	delegación en destación de la companyo de la compa		3,556,685.92		
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	(1) and the state of the state		
7) TOTAL, LIABILITIES	Manage Manage Control of the Control		0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			3,556,685.92		

# July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE				·	
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	···		0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

December 1	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Daaget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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	0.0%
INTERFUND TRANSFERS OUT				·	
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	381,984.98	365,405.00	-4.39
(b) TOTAL, INTERFUND TRANSFERS OUT			381,984.98	365,405.00	-4.3%
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)			(381,984.98)	(365,405.00)	-4.3%

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	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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	0.001	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)		<del></del>	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES				·	
1) Interfund Transfers		0000 0000	0.00	0.00	0.0%
a) Transfers In		8900-8929	0.00		
b) Transfers Out		7600-7629	381,984.98	365,405.00	-4.3%
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			(381,984.98)	(365,405.00)	-4.3%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	WARPER LIKE A TO THE REAL PROPERTY OF THE REAL PROP		(381,984.98)	(365,405.00)	-4.3%
F. FUND BALANCE, RESERVES				Ì	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,910,853.06	3,528,868.08	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,853.06	3,528,868.08	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,853.06	3,528,868.08	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,528,868.08	3,163,463.08	-10.4%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores Prepaid Expenditures		9711 9712 9713	0.00		
All Others		9719	0.00	om acknowed a pasteriko Languaren	ing harboard in . Ana 2020 a a
General Reserve		9730	0.00	dineral properties at the control of	Signarya nove an ku Bulkan daku
Legally Restricted Balance b) Designated Amounts Designated for Economic Uncertainties		9740 9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,528,868.08		
d) Unappropriated Amount		9790			in (chi fanda ya ara ara ara ara ara ara ara ara ara
Components of Ending Fund Balance (Budget) a) Reserve for		0711		0.00	er andre alle film de transce de la descripción La companya de la companya de la decembra de la companya de la La companya de la c
Revolving Cash		9711		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Stores		9712		0.00	Krimaraga (Saliya (Garista)). Karista (Garis)
Prepaid Expenditures		9713		0.00	
All Others		9719		0:00	And the second s
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	CANADA AND AND AND AND AND AND AND AND AN
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		3,163,463.08	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

#### July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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

#### Sierra Sands Unified Kern County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A, REVENUES					
1) Revenue Limit Sources		8010-8099	0,000	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	100,000.00	0.00	-100.0%
5) TOTAL, REVENUES			100,000.00	0.00	-100,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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		-A-MID-WAX	0,00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					:: 
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,796,175.23	2,896,175.23	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,175.23	2,896,175.23	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,175.23	2,896,175.23	3.6%
2) Ending Balance, June 30 (E + F1e)			2,896,175.23	2,896,175.23	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		Figure 1 (2) and the second of
Prepaid Expenditures		9713	0.00		Bugingsaltsan Bugingalar
All Others		9719	0.00	Mariana da Artinia Artinia	
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	2,896,175.23		
d) Unappropriated Amount	, p. , , , ,	9790	anderskier († 1846 - 1850) Die ogsprender († 1850)		
Components of Ending Fund Balance (Budget) a) Nonspendable				\$2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -	
Revolving Cash		9711		0.00	
Stores		9712		0.00	and the control of th
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	arabahahan Bagarahan
b) Restricted		9740		297,132.95	ila a a grada de la como de la co
c) Committed		9750		0,00	
Stabilization Arrangements Other Commitments		9760		0.00	The state of the s
		3700		0.00	VARIATION AND THE STATE OF THE
d) Assigned Other Assignments		9780		2,599,042.28	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	a Cardena. Lidana promin
Unassigned/Unappropriated Amount		9790		0.00	A STATE OF THE PROPERTY OF THE

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	15,326,012.81		
1) Fair Value Adjustment to Cash in County Tre	asury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	297,132.95		
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	7,400.00		
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			15,630,545.76		
LIABILITIES					
1) Accounts Payable		9500	130,365.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,744.08		,
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00	•	
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES	,		140,110.05		
FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			15,490,435.71		

## Sierra Sands Unified

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					4
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	00,0	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	100,000.00	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			100,000.00	0.00	-100.0%
OTAL, REVENUES			100,000.00	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					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0,0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2010-11	2011-12	Percent
Description F	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0,00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			. 0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	, 0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0,00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0,0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		200 C	1999 - 199	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	Turistical Godes	00,001,000,00			
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	100,000.00	0.00	-100.0%
5) TOTAL, REVENUES	HOLDEN MAN WHEN THE WAY WE CO.	an a	100,000.00	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		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)			100,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9020 0070	0.00	0.00	0.0%
a) Sources		8930-8979	0.00		•
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)	2010 S MC 10 S 10		100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,175.23	2,896,175.23	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,175.23	2,896,175.23	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	•		2,796,175.23	2,896,175.23	3.6%
2) Ending Balance, June 30 (E + F1e)			2,896,175.23	2,896,175.23	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00	TOMORANIA IN COMP	Sandari et Enderfol Andria et Sandari
Stores		9712	0.00	rakala karangan kanga memberah karangan karanga	is real fluidre de la La Granda de la Rec
Prepaid Expenditures		9713	0.00		a komuniyas istoria da
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	2,896,175.23	nigotioning specifically Post instrumentalists of	h (na) gradan abab Erbadalan diki
d) Unappropriated Amount	1 1011 1111 1111 1111	9790			
Components of Ending Fund Balance (Budget) a) Nonspendable	•	•			
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	olo de de companidado de s Abodesio de secuelo de secuelo	0.00	
All Others		9719		0.00	eron de censional admini Duga de censional de cension
b) Restricted	•	9740		297,132.95	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		2,599,042.28	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	And the Control of th	0.00	TVI POVETI I STANDARDA DA SANDARDA

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

		2010-11	2011-12 Budget	
Resource	Description	Estimated Actuals		
9010	Other Restricted Local	0.00	297,132.95	
Total, Restr	icted Balance	0.00	297,132.95	

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	300,000.00	0.00	-100.0%
5) TOTAL, REVENUES			300,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	Citizen schoolsche uns stift (Children and Marie M				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				0.00	0.007
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	496,025.92	796,025.92	60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496,025.92	796,025.92	60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,025.92	796,025.92	60.5%
2) Ending Balance, June 30 (E + F1e)			796,025.92	796,025.92	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		Agency of the bank of the sylven pages of the
General Reserve		9730	0.00		And the second of the second o
Legaliy Restricted Balance		9740	0.00	el nivenio anomas e e e e e e e e e e e e e e e e e e e	Sand Committee and Committee a
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		wall area of the beautiful to the second of
c) Undesignated Amount		9790	796,025.92		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711		0.00	ik bilkide dome d Kristinka izak Kurbayar daker
Stores		9712	en e	0.00	
Prepaid Expenditures		9713		0.00	Andrew Anna 1977   1979
All Others		9719		0.00	Property of the second
b) Restricted		9740	riging paragraph and a second	0.00	AMARIAN AND AND AND AND AND AND AND AND AND A
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0,00	Sand Abas I Library Carlotte Company (1984) (198
d) Assigned Other Assignments		9780		796,025.92	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS  1) Cash					
a) in County Treasury		9110	430,807.44		
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		4.	
10) TOTAL, ASSETS	-,		430,807.44		
H. LIABIL!TIES	·				
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	<del>- ,</del>				
Ending Fund Balance, June 30					
(G10 - H7)			430,807.44		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0,0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
Ali Other State Revenue		8590	0.00	0.00	0,0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE			0.00		
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0,00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0
Interest		8660	50,000.00	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0,0
Fees and Contracts					
Mitigation/Developer Fees		8681	250,000.00	0.00	-100.0
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			300,000.00	0.00	-100.0
OTAL, REVENUES			300,000.00	0.00	-100.

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES	Resource Codes	Object Codes	Estimated Actuals	budget .	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					dividada da di di seri. Distributa di diserimenta
Approved Textbooks and Core Curricula Materials		4100	0.00	0,00	0,0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description F	Resource Codes Object Code	2010-11 s Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0,00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	0.00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0,00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
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%
TOTAL, EXPENDITURES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		:			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
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	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES	· · · · · · · · · · · · · · · · · · ·				
Proceeds			·		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00
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
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0,00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0,00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS				0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES		:			
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	300,000.00	0.00	-100.0
5) TOTAL, REVENUES			300,000.00	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		0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999	1	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)	NAME OF THE PROPERTY OF THE PR		300,000.00	0.00	-100.0°
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999		0.00	0.0
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)			300,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	496,025.92	796,025.92	60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496,025.92	796,025.92	60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,025.92	796,025.92	60.5%
2) Ending Balance, June 30 (E ÷ F1e)			796,025.92	796,025.92	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		ing property de la company br>National de la company de
Legally Restricted Balance		9740	0.00		erker ogselle ap en til. Reprikt di Mortensel
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	796,025.92		
d) Unappropriated Amount		9790	Miles Programme Commission Commis		
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	entrologija izvene leitus k
Stores		9712		0.00	omer 2. Jene 1900. Charachtaireann
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed		9750		0:00	
Stabilization Arrangements Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9760		796,025.92	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	Partagy (1904) y databy (1904) Beliya ji diya daliya da

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

Sierra Sands Unified Kern County

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0,00	0,0
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES		***************************************	0.00	0.00	0.09
B. EXPENDITURES					
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	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	,	7300-7399	0.00	0.00	0.09
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				ter kille helder de selven som er en en helde helde med her en kille helde helde helde selven se en en en helde	ethine elektrinet ethinete e e e e e e e e e e e e e e e e e e
Interfund Transfers     a) Transfers In		8900-8929	887,229.97	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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			887,229.97	0.00	-100.09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			887,229.97	0.00	-100.09
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	5,630,593.84	6,517,823.81	15.89
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			5,630,593.84	6,517,823.81	15.89
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			5,630,593.84	6,517,823.81	15.89
2) Ending Balance, June 30 (E + F1e)			6,517,823.81	6,517,823.81	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0,00	ing in in the and increase with the line in the state of	The second secon
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		AND
Legally Restricted Balance		9740	0.00	zajeka zonazaje ajvet dio Japane da savetez dioje	Annual Landa
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	r vijergi i kao kibite sajuosia. Alio vijeros siterii kao advanius:	And the second s
c) Undesignated Amount		9790	6,517,823.81	นเขียงเลือนร้องผู้ในมีสำนัก และ และใหม่เรียงสำนัก เราะวันผู้สุดใหญ่แ	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790		ericonero di 1904/1904 da Cercinia. Bili	
Nonspendable     Revolving Cash		9711		0.00	
Stores		9712		0.00	And the state of t
Prepaid Expenditures		9713		0.00	AND
All Others		9719		0.00	
b) Restricted		9740		6,493,969.14	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		23,854.67	
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	5,636,989.87		
Fair Value Adjustment to Cash in County Treas	urv	9111	0.00		
b) in Banks	•	9120	0,00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00	·	
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0,00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00	•	
6) Stores		9320	0.00	•	
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
		9400			
9) Fixed Assets		9400	5.000.000.87		
10) TOTAL, ASSETS			5,636,989.87		
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)			5,636,989.87		

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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes O	bject 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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	S <sub>.</sub>	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	0.0%
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 EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	·				
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
	•				
OTAL, EXPENDITURES			0.00	0.00	0.0

	Renewee Codes	Object Codes	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
		:			
To: State School Building Fund/		İ			
County School Facilities Fund					
From: Ail Other Funds		8913	887,229.97	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			887,229.97	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/			·		
County School Facilities Fund		7613	0.00	0.00	0.0%
				\$15¢	
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/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		9	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			887,229.97	0.00	-100.0%
		1		i	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				in desir den die de de Ober de de de de de	en (mario en en en en en en en en en en en en en
					ANTENIA SILENTIA
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	-cutomodale control of the control o		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00		0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0:0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.0%
	8000-8999				
8) Plant Services		Except	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	887,229.97	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%
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	887,229.97	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)			887,229.97	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,630,593.84	6,517,823.81	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		_	5,630,593.84	6,517,823.81	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	5,630,593.84	6,517,823.81	15.8%
2) Ending Balance, June 30 (E + F1e)		_	6,517,823.81	6,517,823.81	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00	estrological distribution	
Prepaid Expenditures		9713	0.00		
All Others		9719	0,00		
General Reserve		9730	0.00		The state of the s
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	relegija (Profesiologija) 1951 - Ludgo di Glaverski se	
c) Undesignated Amount		9790	6,517,823.81	uzautora po di parecoji sa Geli paro di accesi de di	
d) Unappropriated Amount  Components of Ending Fund Balance (Budget)		9790	Substitutioner dans since		
a) Nonspendable  Revolving Cash		9711		0.00	
Stores		9712		0.00	777 VII. (77) A TO CONTROL OF THE CO
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	A Service Control Cont
b) Restricted		9740	mint of the state	6,493,969.14	
c) Committed Stabilization Arrangements		9750			
Other Commitments (by Resource/Object)		9760		0.00	A CONTROL OF THE CONT
d) Assigned Other Assignments (by Resource/Object)	·	9760		23,854.67	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
7710	State School Facilities Projects	0.00	6,493,969.14
Total, Restr	icted Balance	0.00	6,493,969.14

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	0.00	0.00	0.09
5) TOTAL, REVENUES			0,00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0:00	0.09
2) Classified Salaries		2000-2999	0:00	0.00	0:09
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	0.09
6) Capital Outlay		6000-6999	0,00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.09
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	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	771,085.00	771,085.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			771,085.00	771,085.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		ļ	771,085.00	771,085.00	0.0%
2) Ending Balance, June 30 (£ + F1e)			771,085.00	771,085.00	0,0%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		Andrewsky states of the states
Prepaid Expenditures		9713	0.00	upot electroni electroni entrest con con civilente del	
All Others		9719	0.00	udā elektratikā vietos tie o laivēdo ezelberija etek	Additional State of the Control of t
General Reserve		9730	0.00	ulianis nonconturției de Luis custului din cu cultură	
Legally Restricted Balance		9740	0.00		Section of the sectio
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	ndicatorio de la caraci Minatorio de la Calonda	
c) Undesignated Amount		9790	771,085.00	talini openin pinger pin kondi. Palitali openin pinger pin kondi.	
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790			
A) Nonspendable     Revolving Cash		9711	AND THE STATE OF T	0.00	
Stores		9712		0.00	AND THE PROPERTY OF THE PROPER
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	Age vitarii tati jäti jaanii telitajirii.
b) Restricted		9740		0,00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		771,085.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0:00	
Uпassigned/Unappropriated Amount		9790	1 A A A A A A A A A A A A A A A A A A A	0,00	

#### 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
G. ASSETS					
1) Cash     a) in County Treasury		9110	0.00		
Pair Value Adjustment to Cash in County Treas	ury	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	٠	
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00	•	
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		•
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies			:		
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	0,00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		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%
FOTAL, REVENUES			0.00	0.00	0.0%

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

15 73742 0000000 Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					. ]
Debt Service					
Bond Redemptions		7433	0.00	0,00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES			-		
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					,
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES			The second of th		er en en en en en en en en en en Grafie d'Albert Graffe en en en en en en en en en en en en en
1) Revenue Limit Sources		8010-8099	0.00	0.00	
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	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.09
B. EXPENDITURES (Objects 1000-7999)				reasing as a company of the company	landi parti garakan Mindi tarkan dari Alabaran dari barak
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0:09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999			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		- AMOMON	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
O. OTHER FINANCING SOURCES/USES		!			
1) Interfund Transfers		2000 0000			
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     Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	51 mix 11 con 15 min	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.0%
F, FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	771,085.00	771,085.00	0.0%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		771,085.00	771,085.00	0.0%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		771,085.00	771,085.00	0.0%
2) Ending Balance, June 30 (E + F1e)		771,085.00	771,085.00	0.0%
Components of Ending Fund Balance (Actuals)		ilingavärlist atteitoja neva Kananingapinansko attei		A section was designed. The property of the control
a) Reserve for Revolving Cash	9711	0:00		And grant by the service of the serv
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00	utenza england englande. Granda kan pransis 11.12.5	
All Others	9719	0.00		
General Reserve	9730	0.00		And the second s
Legally Restricted Balance	9740	0:00		A STATE OF THE STA
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	rah semperbasi dengan darah Serangan bangan sama	The state of the s
c) Undesignated Amount	9790	771,085.00		And the state of t
d) Unappropriated Amount  Components of Ending Fund Balance (Budget)	9790			Belga Al Guzez - Alce a supere
A) Nonspendable     Revolving Cash	9711		0.00	
Stores	9712	isteringi ett menneye sint. Enter ekstering produktion	0.00	ANTON OF THE PROPERTY OF THE P
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	A CONTRACTOR OF THE CONTRACTOR
b) Restricted	9740	vieti light spread on fue Light is at the Carlo color	0.00	The first of the second
c) Committed Stabilization Arrangements	9750		0,00	
Other Commitments (by Resource/Object)	9760		0.00	AND THE CONTROL OF TH
d) Assigned Other Assignments (by Resource/Object)	9760		771,085.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Sierra Sands Unified Kern County

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

15 73742 0000000 Form 51

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

	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
ELEMENTARY						,
General Education			3,350.32	3,263.31	3,263.31	3,263.31
a. Kindergarten	366.40	366.40				
b. Grades One through Three	1,158.81	1,158.81				
c. Grades Four through Six	1,025.11	1,025.11				
d. Grades Seven and Eight	711.77	711.77				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.22	1.22				
g. Community Day School						
2. Special Education						
a. Special Day Class	138.71	138.71	130.87	138.71	138.71	138.71
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions						
3. TOTAL, ELEMENTARY	3,402.02	3,402.02	3,481.19	3,402.02	3,402.02	3,402.02
HIGH SCHOOL		01100.02	9,1911		<u> </u>	0, 102.02
4. General Education	***		1,535.40	1,470.11	1,470.11	1,470.11
a. Grades Nine through Twelve	1,342.82	1,342.82	1,000110			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
b. Continuation Education	125.93	125.93				Section 1
c. Opportunity Schools and Full-Day Opportunity Classes	120.00	120.00				
d. Home and Hospital	1,36	1.36				
e. Community Day School	1.00	1.50				9.65 8.65
Special Education						
a. Special Day Class	54.57	54.57	60.67	E / E7	54.57	E4 67
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	. 54.57	34.57	60.67	54.57	54.57	54.57
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions						
6. TOTAL, HIGH SCHOOL	4 504 60	4.504.00	4 500 07	4.504.00	4 504 00	4.504.00
COUNTY SUPPLEMENT	1,524.68	1,524.68	1,596.07	1,524.68	1,524.68	1,524.68
				1		
7. County Community Schools (EC 1982[a])	201					
a. Elementary	0.21	0.21	0.21	0.21	0.21	0.21
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.21	0.21	0.21	0.21	0.21	0.21
10. TOTAL, K-12 ADA						
(sum lines 3, 6, and 9)	4,926.91	4,926.91	5,077.47	4,926.91	4,926.91	4,926.91
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.			5.70			7.11
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

	2010-11 F	stimated Ac	tuals	2	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their						
18th Birthday, Participating in					and the second	
Full-Time Independent Study*			经未进帐 经分类		450 600 60	
16. TOTAL, CLASSES FOR ADULTS					通事的 动脉管	
(sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	4,926.91	4,926.91	5,077.47	4,926.91	4,926.91	4,926.91
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*				<b>动动脉形成</b>		
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	ļ					
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS				***		
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident						
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit					·	
26. TOTAL, CHARTER SCHOOLS ADA						
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*		3.50	5.50	0.00	<b>9.00</b>	3.00

<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.

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

Sierra Sands Unified Kern County 15 73742 0000000 Form CC

Printed: 6/9/2011 10:36 AM

AN	NUAL CERTIFICATION REGARDING	SELF-INSURED WORKERS' COMPENSATION	CLAIMS
insı to ti gov	ured for workers' compensation claims he governing board of the school distri	ol district, either individually or as a member of a jo b, the superintendent of the school district annually lict regarding the estimated accrued but unfunded the county superintendent of schools the amount of list of those claims.	shall provide information cost of those claims. The
To t	the County Superintendent of Schools:	:	
()	Our district is self-insured for workers Section 42141(a):	s' compensation claims as defined in Education C	Code
	Total liabilities actuarially determined Less: Amount of total liabilities resen Estimated accrued but unfunded liab	l:	0.00
( <u>X</u> )	This school district is self-insured for through a JPA, and offers the following	•	
	This school district is not self-insured		
Signed	Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting:	
	For additional information on this cert	tification, please contact:	
Name:	Sarah Gracey	-	
Title:	Account Clerk III	-	
Telephone:	(760) 499-1609	_	
E-mail:	sgracey@ssusd.org		

	Object	July	August	September	October	November	Doctor
ESTIMATES THROUGH THE MONTH OF	JUNE						Decelline
A. BEGINNING CASH	9110	1,000,000.00	3.611,527.00	3.885.368.00	3 621 793 00	2 304 540 00	0 409 507 00
B. RECEIPTS						2,000,000	2,130,321,00
Revenue Limit Sources						-	
Property Taxes	8020-8079	68,063.00	12,638.00	167,481.00	41,601.00	120,591.00	1.911.616.00
Principal Apportionment	8010-8019	00'0	00.00	2,603,172.00	00:00	2,037,265.00	2.037.265.00
Miscellaneous Funds	8080-8089	23,330.00	32,241.00	(46,960.00)	(19,899.00)	7,280,00	6 849 00
Federal Revenue	8100-8299	870,046.00	433,547.00	(239,542.00)	707.648.00	409.368.00	214 119 00
Other State Revenue	8300-8599	983,685.00	41,534.00	(485,652.00)	1.371.261.00	519 672 00	1 107 835 00
Other Local Revenue	8600-8799	107,012.00	130,203.00	43,679.00	32.978.00	200	34 508 00
Interfund Transfers In	8910-8929						00.005
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		2,052,136.00	650,163.00	2,042,178,00	2.133.589.00	3 094 178 00	5 311 992 DO
C. DISBURSEMENTS							20.300,1.00
Certificated Salaries	1000-1999	151,520.00	661,049.00	1,474,065.00	1,528,718.00	1.540,945.00	1 574 024 00
Classified Salaries	2000-2999	233,215.00	386,846.00	454,597.00	494,610.00	500,783.00	512.860.00
Employee Benefits	3000-3999	318,123.00	861,747.00	971,052.00	985,455.00	984.239.00	1.031.352.00
Books, Supplies and Services	4000-5999	215,779.00	864,723.00	461,522.00	255,665.00	163,439,00	438.663.00
Capital Outlay	6000-6599	(00.00)	5,914.00	3,271.00	1,446.00	254,223.00	12.840.00
Other Outgo	7000-7499		7,751.00	(14,469.00)	156,066.00	30.206.00	(19.154.00)
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
TOTAL DISBURSEMENTS		018 577 00	07 000 000 00	00 000 000	00 000 000		
D. PRIOR YEAR TRANSACTIONS			2,700,030.00	0,000,000,0	3,421,900.00	3,473,835.00	3,550,585.00
Accounts Receivable	9200	1,938,095.00	2,777,936.00	1.744.285.00	(18.753.00)	138 863 00	(40 572 00)
Accounts Payable	9500	460,127.00	366,228.00	700,000.00	13,129.00	(137.783.00)	(110 712 00)
TOTAL PRIOR YEAR TRANSACTIONS		1 477 968 00	00 904 404 0	000	0000	(00000000000000000000000000000000000000	(00:31:1:0:1)
E. NET INCREASE/DECREASE			20.00.	1,041,400,00	(50,500,10)	270,040.00	70,140.00
(B-C+D)		2,611,527.00	273,841.00	(263,575.00)	(1,320,253,00)	(103.013.00)	1 831 547 00
F. ENDING CASH (A + E)		3,611,527.00	3,885,368.00	3,621,793.00	2,301,540.00	2,198,527.00	4.030.074.00
G. ENDING CASH, PLUS ACCRUALS							

Printed: 6/9/2011 11:00 AM

July 1 Budget (Single Adoption) 2011-12 Budget Cashflow Worksheet

Sierra Sands Unified Kern County			July 1	July 1 Budget (Single Adoption) 2011-12 Budget Cashflow Worksheet	tion)				15 73742 0000000 Form CASH
	Object	January	February	March	April	Mav	euil	Accurac	TOTAL
ESTIMATES THROUGH THE MONTH OF	∃NOr								20.01
A. BEGINNING CASH	9110	4,030,074.00	6,183,107.00	5.475.830.00	2 986 622 00	4 784 950 00	2 584 713 00		
B. RECEIPTS				2000	20,111	00,000,101,1	2,304,713,00		
Revenue Limit Sources									
Property Taxes	8020-8079	63,877.00	74,511.00	52,134.00	1,373,745.00	(173,017.00)	206,789.00	0.00	3.920.029.00
Principal Apportionment	8010-8019	5,772,251.00	593,070.00	819,433.00	2,240,991.00	375,762.00	00.0	6,157,068.00	22,636,277.00
Miscellaneous Funds	8080-8089	6,057.00	5,623.00	(6,540.00)	14,445.00	(6,817.00)	15,299.00	00'0	30,908.00
Federal Revenue	8100-8299	(395,097.00)	456,415.00	(295,098.00)	1,161,546.00	680,534.00	939,607.00	200,000.00	5,143,093.00
Other State Revenue	8300-8599	1,191,138.00	338,125.00	636,191.00	684,378.00	408,645.00	653,444.00	700,000.00	8,150,056.00
Other Local Revenue	8600-8799	28,257.00	(24,962.00)	(68,903.00)	134,970.00	(61,908.00)	106,666.00	100,000.00	562,500.00
Interfund Transfers In	8910-8929						365,405.00	00'0	365,405.00
All Other Financing Sources	8930-8979							00:00	00:00
Other Receipts/Non-Revenue								0.00	0.00
TOTAL RECEIPTS		6,666,483.00	1,442,782.00	1,137,217.00	5,610,075.00	1,223,199.00	2,287,210.00	7,157,068.00	40,808,268.00
C. DISBURSEMEN S Certificated Salaries	1000-1999	1 533 866 00	1 540 185 00	1 559 289 00	1 451 548 00	4 532 085 00	2 444 406 00	4 000 000	400000000
Classified Salaries	2000-2999	486 210 00	462 844 00	485 576 00	475 506 00	466 214 00	700 462 00	00.000,000,1	16,092,390.00
Employee Benefits	3000-3999	1,417,256.00	976,138.00	1.006.380.00	973.068.00	966 158 00	978 491 00	100.000.001	11 569 459 00
Books, Supplies and Services	4000-5999	103,007.00	325,601.00	433,920.00	420,630.00	449,412.00	200,108.00	500.000.00	4.832.469.00
Capital Outlay	6000-6599	276,444.00	19,157.00	31,511.00	2,910.00	6,616.00	21,759.00	500,000,00	1.136.031.00
Other Outgo	7000-7499	31,429.00		(893.00)	360,921.00		(36,039.00)	00.0	515,818.00
Interfund Transfers Out	7600-7629				36,879.00		23,268.00	0.00	60,147.00
All Other Financing Uses	7630-7699							0.00	00:0
Orner Disbursements/ Non Expenditures								6	o o
TOTAL DISBURSEMENTS		3,848,212.00	3.323.925.00	3.515.783.00	3.821.462.00	3 421 385 00	4 421 945 00	2 100 000 00	44 955 737 00
D. PRIOR YEAR TRANSACTIONS			227777	THE REAL PROPERTY AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS			0000	2,000,000,000	00.10.10001
Accounts Receivable	9200	(724,061.00)	1,115,058.00	(105,685.00)	(212.00)	1,291.00	673,755.00	0.00	7,500,000.00
Accounts Payable	9500	(58,823.00)	(58,808.00)	4,957.00	(9,927.00)	3,342.00	882,323.00	00.0	2,054,053.00
TRANSACTIONS		(665,238.00)	1,173,866.00	(110.642.00)	9.715.00	(2.051.00)	(208.568.00)		5 445 947 00
E. NET INCREASE/DECREASE									
(B-C+D)		2,153,033.00	(707,277.00)	(2,489,208.00)	1,798,328.00	(2,200,237.00)	(2,343,303.00)	5,057,068.00	4,298,478.00
F. ENDING CASH (A + E)		6,183,107.00	5,475,830.00	2,986,622.00	4,784,950.00	2,584,713.00	241,410.00		
G. ENDING CASH, PLUS ACCRUALS									5,298,478.00

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commitments (including cost-of-living adjust	d to estimate ADA, enrollme tments).	ent, revenues, expenditures,	reserves and fund balance	, and multiyear
Deviations from the standards must be expl	lained and may affect the ap	oproval of the budget.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Attende	ance			
STANDARD: Funded average daily previous three fiscal years by more ti	attendance (ADA) has not the han the following percentage	peen overestimated in 1) the levels:	first prior fiscal year OR in	2) two or more of the
		Percentage Level	Distri	ict ADA
		3.0% 2.0% 1.0%	0 301 1,001 a	to 300 to 1,000 and over
District ADA (Form A, Estimated P-2 AD	A column, lines 3, 6, and 25):	4,927		
District's ADA S	Standard Percentage Level:	1.0%		
A. Calculating the District's ADA Variances		habeen		
	Revenue Limit (F	unded) ADA	ADA Variance Level	
Fiscal Year		unded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, eise N/A)	Status
nird Prior Year (2008-09)	Original Budget E (Use Form RL, Line 5b) 5,205.57	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64	(If Budget is greater than Actuals, eise N/A) N/A	Met
oird Prior Year (2008-09) econd Prior Year (2009-10)	Original Budget (Use Form RL, Line 5b) 5,205.57 5,174.76	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84	(If Budget is greater than Actuals, else N/A) N/A 0.2%	Met Met
oird Prior Year (2008-09) econd Prior Year (2009-10) rst Prior Year (2010-11)	Original Budget E (Use Form RL, Line 5b) 5,205.57	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64	(If Budget is greater than Actuals, eise N/A) N/A	Met
hird Prior Year (2008-09) econd Prior Year (2009-10) rst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)	Original Budget (Use Form RL, Line 5b)  5,205.57  5,174.76  5,071.77  4,919.80	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84	(If Budget is greater than Actuals, else N/A) N/A 0.2%	Met Met
hird Prior Year (2008-09) econd Prior Year (2009-10) irst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the Standa	Original Budget (Use Form RL, Line 5b)  5,205.57  5,174.76  5,071.77  4,919.80	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84	(If Budget is greater than Actuals, else N/A) N/A 0.2%	Met Met
nird Prior Year (2008-09) econd Prior Year (2008-10) rst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)  3. Comparison of District ADA to the Standa  ATA ENTRY: Enter an explanation if the standard i	Original Budget (Use Form RL, Line 5b)  5,205.57  5,174.76  5,071.77  4,919.80  ard  is not met.	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84 5,071.77	(If Budget is greater than Actuals, else N/A) N/A 0.2% 0.0%	Met Met
aird Prior Year (2008-09) econd Prior Year (2008-10) rst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)  3. Comparison of District ADA to the Standa  ATA ENTRY: Enter an explanation if the standard i	Original Budget (Use Form RL, Line 5b)  5,205.57  5,174.76  5,071.77  4,919.80  ard  is not met.	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84 5,071.77	(If Budget is greater than Actuals, else N/A) N/A 0.2% 0.0%	Met Met
hird Prior Year (2008-09) econd Prior Year (2009-10) rst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the Standa ATA ENTRY: Enter an explanation if the standard i  1a. STANDARD MET - Funded ADA has not bee  Explanation: (required if NOT met)	Original Budget (Use Form RL, Line 5b)  5,205.57 5,174.76 5,071.77 4,919.80  ard  is not met.  en overestimated by more than the	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84 5,071.77  The standard percentage level for the standard percentage level for	(If Budget is greater than Actuals, eise N/A) N/A 0.2% 0.0%	Met Met Met
hird Prior Year (2008-09) second Prior Year (2009-10) irst Prior Year (2010-11) udget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the Standa  ATA ENTRY: Enter an explanation if the standard i  1a. STANDARD MET - Funded ADA has not bee  Explanation: (required if NOT met)	Original Budget (Use Form RL, Line 5b)  5,205.57 5,174.76 5,071.77 4,919.80  ard  is not met.  en overestimated by more than the	Estimated/Unaudited Actuals (Form RL, Line 5b) 5,215.64 5,162.84 5,071.77  The standard percentage level for the standard percentage level for	(If Budget is greater than Actuals, eise N/A) N/A 0.2% 0.0%	Met Met Met

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2		ER	ON:	Enro	liment
Z.	Lareii		UN.		on rrien

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):	4,927			
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.

Decline in enrollment greater than anticipated in 2010-11

	Enrollm	пелт	(if Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2008-09)	5,485	5,509	N/A	Met
Second Prior Year (2009-10)	5,208	5,390	N/A	Met
First Prior Year (2010-11)	5,360	5,232	2.4%	Not Met
Budget Year (2011-12)	5,232			

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

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

Explanation: (required if NOT met)

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

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

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#### 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%).

A. Calculating the District's ADA to	Lindingent otandard			The second secon
ATA ENTRY: All data are extracted or ca	lculated.			
	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	
nird Prior Year (2008-09)	5,176	5,509	94.0%	
econd Prior Year (2009-10)	5,074	5,390	94.1%	
rst Prior Year (2010-11)	4,927	5,232	94.2%	
		Historical Average Ratio:	94.1%	
District	's ADA to Enrollment Standard (historic	al average ratio plus 0.5%):	94.6%	
B. Calculating the District's Projecte	nd Patin of ADA to Engellment			
ATA ENTRY: If Form MYP exists. Estima		will be extracted; if not, enter Ect	imated P-2 ADA data in the first column	W-MO-MODEL THE
ATA ENTRY: If Form MYP exists, Estima	ted P-2 ADA for the two subsequent years	will be extracted; if not, enter Est	imated P-2 ADA data in the first column.	4114.4874
ATA ENTRY: If Form MYP exists, Estima nter data in the Enrollment column for the		will be extracted; if not, enter Est extracted or calculated.	imated P-2 ADA data in the first column.	
ATA ENTRY: If Form MYP exists, Estima nter data in the Enrollment column for the	ted P-2 ADA for the two subsequent years	will be extracted; if not, enter Est extracted or calculated.	imated P-2 ADA data in the first column.	
ATA ENTRY: If Form MYP exists, Estima nter data in the Enrollment column for the	ted P-2 ADA for the two subsequent years two subsequent years. All other data are e	will be extracted; if not, enter Est extracted or calculated. Enrollment	imated P-2 ADA data in the first column.	
ATA ENTRY: If Form MYP exists, Estima nter data in the Enrollment column for the	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA	extracted or calculated.	imated P-2 ADA data in the first column.	
ATA ENTRY: If Form MYP exists, Estima nter data in the Enrollment column for the Fiscal Year	ted P-2 ADA for the two subsequent years two subsequent years. All other data are o Estimated P-2 ADA Budget	extracted or calculated. Enrollment	imated P-2 ADA data in the first column.  Ratio of ADA to Enrollment	Status
nter data in the Enrollment column for the	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25)	extracted or calculated. Enrollment Budget/Projected		
nter data in the Enrollment column for the  Fiscal Year  Idget Year (2011-12)	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	extracted or calculated.  Enrollment  Budget/Projected  (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
nter data in the Enrollment column for the  Fiscal Year  Idget Year (2011-12) t Subsequent Year (2012-13)	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232	Ratio of ADA to Enrollment 94.2%	Status Met
nter data in the Enrollment column for the  Fiscal Year  Idget Year (2011-12) It Subsequent Year (2012-13) Id Subsequent Year (2013-14)	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 4,927 4,927	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
nter data in the Enrollment column for the  Fiscal Year  udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 4,927 4,927	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
Fiscal Year  udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  C. Comparison of District ADA to En	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  4,927 4,927 4,927 crollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
Fiscal Year  udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  C. Comparison of District ADA to En	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  4,927 4,927 4,927 crollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
Fiscal Year  Judget Year (2011-12)  It Subsequent Year (2012-13)  Jud Subsequent Year (2013-14)  C. Comparison of District ADA to En	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of two subsequent years. All	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met Met
Fiscal Year Idget Year (2011-12) It Subsequent Year (2012-13) It Subsequent Year (2013-14) C. Comparison of District ADA to En	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)  4,927 4,927 4,927 crollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met Met
Fiscal Year  Idget Year (2011-12) It Subsequent Year (2012-13) Id Subsequent Year (2013-14)  C. Comparison of District ADA to En	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of two subsequent years. All	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met Met
Fiscal Year  udget Year (2011-12) It Subsequent Year (2012-13) Id Subsequent Year (2013-14)  C. Comparison of District ADA to En  ATA ENTRY: Enter an explanation if the s  1a. STANDARD MET - Projected P-2 A	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of two subsequent years. All	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met Met
Fiscal Year Idget Year (2011-12) It Subsequent Year (2012-13) Id Subsequent Year (2013-14) C. Comparison of District ADA to En ATA ENTRY: Enter an explanation if the s Ita. STANDARD MET - Projected P-2 A	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of two subsequent years. All	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met Met
Fiscal Year udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  C. Comparison of District ADA to En  ATA ENTRY: Enter an explanation if the s  1a. STANDARD MET - Projected P-2 A	ted P-2 ADA for the two subsequent years two subsequent years. All other data are of two subsequent years. All	Enrollment Budget/Projected (Criterion 2, Item 2A) 5,232 5,232 5,232	Ratio of ADA to Enrollment 94.2% 94.2% 94.2%	Status Met 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 Re	evenue Limit
--------------	--------------

Step 1 - Funded COLA	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. Base Revenue Limit (BRL) per ADA	,255,	(2011-12)	(2012-10)	(2010-17)
(Form RL, Line 4) (Form MYP,			i	
Unrestricted, Line A1a)	6,519.97	6,666.46	6,879.79	7,065.54
b. Deficit Factor				
(Form RL, Line 16) (Form MYP,				
Unrestricted, Line A1f)	0.82037	0.80246	0,80246	0.8024
<ul> <li>c. Funded BRL per ADA</li> </ul>				
(Step 1a times Step 1b)	5,348.79	5,349.57	5,520.76	5,669.81
d. Prior Year Funded BRL				
per ADA		5,348.79	5,349.57	5,520.76
e. Difference				
(Step 1c minus Step 1d)		0.78	171.19	149.05
<ol> <li>Fercent Change Due to COLA</li> </ol>				***
(Step 1e divided by Step 1d)		0.01%	3.20%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP.				
Unrestricted, Line A1b)	5.071.77	4,919.80	4,919,80	4,919,80
b. Prior Year Revenue	5,071.77	4,919.00	4,919.00	4,919.00
Limit (Funded) ADA		5,071.77	4,919.80	4,919,80
c. Difference		5,071.77	4,919.00	4,919.80
(Step 2a minus Step 2b)		(454.07)	2.00	2.00
d. Percent Change Due to Population		(151.97)	0,00	0.00
(Step 2c divided by Step 2b)		0.000/	0.007/	2 2221
(Step 20 divided by Step 2b)		-3.00%	0,00%	0,00%
Step 3 - Total Change in Funded COLA and Po	onulation			
(Step 1f plus Step 2d)	-painties:	-2.99%	3.20%	2.70%
V h	Revenue Limit Standard	2.0079	0.2070	2.1070
	(Step 3, plus/minus 1%);	-3.99% to -1.99%	2.20% to 4.20%	1.70% to 3.70%

# 4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	3,920,027.00	3,920,027.00	3,920,027.00	3,920,027.00
Percent Change from Previous Year		N/A	N/A	N/A
	Basic Aid Standard (percent change from			
	previous year, plus/minus 1%):	N/A	N/A	N/A

Sierra Sands Unified Kern County

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

4A3. Alternate Revenue Limit Standard - N	ecessary Small School			
DATA ENTRY: All data are extracted or calculate	d.			
Necessary Small School District Projected Re-	venue Limit (applicable if Form RL	., Budget column, line 6, is grea	ater than zero, and line 5b, RL ADA, i	s zero)
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	cessary Small School Standard ange - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in Revenue Limit			
DATA ENTRY: Enter data in the 1st and 2nd Sub	sequent Year columns for Revenue I	Limit; all other data are extracted	or calculated.	
	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	27,361,375.67	26,558,260.15	27,408,401.97	28,148,428.82
District's Pro	jected Change in Revenue Limit: Revenue Limit Standard:	-2.94%	3.20%	2.70% 1.70% to 3.70%
	Status:	-3.99% to -1.99% Met	2.20% to 4.20% Met	1.70% to 3.70%
4C. Comparison of District Revenue Limit	to the Standard			
DATA ENTRY: Enter an explanation if the standar	rd is not met.			
1a. STANDARD MET - Projected change in r	evenue limit has met the standard fo	or the budget and two subsequent	fiscal years.	
Explanation: (required if NOT met)				

#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year
Third Prior Year (2008-09)
Second Prior Year (2009-10)
First Prior Year (2010-11)

Fiscal Year

2nd Subsequent Year (2013-14)

Budget Year (2011-12) 1st Subsequent Year (2012-13)

Estimated/Unaudited (Resources	Ratio	
Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
29,958,837.65	34,881,602.94	85.9%
27,543,665.99	33,210,558.22	82.9%
25,365,088.43	31,142,591.54	81.4%
	Historical Average Ratio:	83.4%

_	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):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

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

27,302,460.29

27,849,018.48

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	
(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
25,771,729.94	30,155,592.49	85.5%	Met

85.7%

31,804,083.11

32,489,498.11

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

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

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

Explanation: (required if NOT met)		 		<u> </u>
	1			

Met

# **CRITERION: Other Revenues and Expenditures**

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

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

	rd Percentage Ranges		
DATA ENTRY: All data are extracted or calculated.			
	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<ol> <li>District's Change in Population and Funded COLA (Criterion 4A1, Step 3):</li> </ol>	-2.99%	3.20%	2.70%
2. District's Other Revenues and Expenditures	-2.5576	5.2070	2.1070
Standard Percentage Range (Line 1, plus/minus 10%):	-12.99% to 7.01%	-6.80% to 13.20%	-7.30% to 12.70%
<ol> <li>District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):</li> </ol>	-7.99% to 2.01%	-1.80% to 8.20%	-2.30% to 7.70%
B. Calculating the District's Change by Major Object Category and Cor	mparison to the Explanation Per	centage Range (Section 6A, L	ine 3)
DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each rears. All other data are extracted or calculated.	n revenue and expenditure section w	ill be extracted; if not, enter data fo	r the two subsequent
explanations must be entered for each category if the percent change for any year	exceeds the district's explanation per	rcentage range.	
		Percent Change	Change Is Outside
Object Range / Fiscal Year Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	Amount	Over Previous Year	Explanation Range
irst Prior Year (2010-11)	5,077,654.67		
udget Year (2011-12)	5,143,092.00	1.29%	No
st Subsequent Year (2012-13)	4,143,092.00	-19.44%	Yes
nd Subsequent Year (2013-14)	4,143,092.00	0.00%	No
Explanation: One-time Federal Jobs funds used in 2011-12			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A			
rst Prior Year (2010-11)	8,796,924.67	-7.35%	No
rst Prior Year (2010-11) udget Year (2011-12)		-7.35% 3.20%	No No
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13)	8,796,924.67 8,150,057.00		
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)	8,796,924.67 8,150,057.00 8,410,858.82	3.20%	No
irst Prior Year (2010-11) Judget Year (2011-12) st Subsequent Year (2012-13)	8,796,924.67 8,150,057.00 8,410,858.82	3.20%	No
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation:	8,796,924.67 8,150,057.00 8,410,858.82	3.20%	No
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation:	8,796,924.67 8,150,057.00 8,410,858.82	3.20%	No
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation:	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01	3.20%	No
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01	3.20%	No
rst Prior Year (2010-11) udget Year (2011-12) it Subsequent Year (2012-13) id Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line Arst Prior Year (2010-11) udget Year (2011-12)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01	3.20%	No No
rst Prior Year (2010-11) udget Year (2011-12) it Subsequent Year (2012-13) id Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rst Prior Year (2010-11) idget Year (2011-12) it Subsequent Year (2012-13)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01 4) 1,922,938.70 562,500.00 562,500.00	3.20% 2.70% -70.75% 0.00%	No No Yes
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01 4) 1,922,938.70 562,500.00	3.20% 2.70% -70.75%	No No
irst Prior Year (2010-11) Budget Year (2011-12) st Subsequent Year (2012-13) Ind Subsequent Year (2013-14)  Explanation:  (required if Yes)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01 4) 1,922,938.70 562,500.00 562,500.00	3.20% 2.70% -70.75% 0.00%	No No Yes
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including: K-5 Bo	3.20% 2.70% -70.75% 0.00% 0.00% pok adoption (540K), Richmond Ele	No No No No No No No No No No ementary plumbing project
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) and Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rest Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) and Subsequent Year (2013-14)  Explanation: (required if Yes)  IYKSFA funds used for various one time experiments (520K), BHS L wing repair (34K). Insurance of	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including: K-5 Botalaim associated with the Richmond of	3.20% 2.70% -70.75% 0.00% 0.00% pok adoption (540K), Richmond Ele	Yes No No No ementary plumbing project
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  IYKSFA funds used for various one time expectations (1520K), BHS L wing repair (34K). Insurance of 1520K), BHS L wing repair (34K).	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including; K-5 Botalaim associated with the Richmond expenses of the Ric	3.20% 2.70% -70.75% 0.00% 0.00% pok adoption (540K), Richmond Ele	Yes No No No ementary plumbing project
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  IYKSFA funds used for various one time experts (520K), BHS L wing repair (34K). Insurance of the prior Year (2010-11)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4 rest Prior Year (2010-11)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including: K-5 Botaim associated with the Richmond expenses of the sending of	3.20% 2.70% -70.75% 0.00% 0.00% ook adoption (540K), Richmond Ele elementary flood (214K) also a fact	Yes No No No ementary plumbing project or.
rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) nd Subsequent Year (2013-14)  Explanation: (required if Yes)  IYKSFA funds used for various one time expe (520K), BHS L wing repair (34K). Insurance of Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4 rst Prior Year (2010-11) udget Year (2011-12)	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including: K-5 Botalaim associated with the Richmond expenses of the sending	3.20% 2.70% -70.75% 0.00% 0.00% Dok adoption (540K), Richmond Ele elementary flood (214K) also a fact	Yes No No No ementary plumbing project or.
irst Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) and Subsequent Year (2013-14)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A rest Prior Year (2010-11) udget Year (2011-12) st Subsequent Year (2012-13) and Subsequent Year (2013-14)  Explanation: (required if Yes)  IYKSFA funds used for various one time experiments (520K), BHS L wing repair (34K). Insurance of	8,796,924.67 8,150,057.00 8,410,858.82 8,637,952.01  4) 1,922,938.70 562,500.00 562,500.00 562,500.00 senditures in 2010-11 including: K-5 Botaim associated with the Richmond expenses of the sending of	3.20% 2.70% -70.75% 0.00% 0.00% ook adoption (540K), Richmond Ele elementary flood (214K) also a fact	Yes No No No ementary plumbing project or.

(required if Yes)

resources including 7090 and 7091 are planned to be used.

Services and Other Ope	rating Expenditures (Fund 01, Objects 5000-	5 <u>999) (Form MYP, Line B5)</u>		
First Prior Year (2010-11)		3,895,121.17		
Budget Year (2011-12)		3,693,201.77	-5.18%	No
1st Subsequent Year (2012-13)		3,792,918.21	2.70%	No
2nd Subsequent Year (2013-14)		3,910,498.67	3,10%	No
Explanation:				
(required if Yes)				•
(				
	İ			
6C Calculating the District's (	Change in Total Operating Revenues and	Expanditures (Section CA Line 2	1	
oo, oalcolding the District's t	onange in Total Operating Revenues and	Expenditures (Section 6A, Line 2	1	
DATA ENTRY: All data are extracte	ed or calculated.			
•				
Object Range / Fiscal Year	·	Amount	Percent Change Over Previous Year	Status
		Allouit	Over 1 Tevicus Tear	Status
Total Federal, Other State	e, and Other Local Revenue (Criterion 6B)			
First Prior Year (2010-11)		15,797,518.04		
Budget Year (2011-12)		13,855,649.00	-12.29%	Met
1st Subsequent Year (2012-13)		13,116,450.82	-5.33%	Met
2nd Subsequent Year (2013-14)		13,343,544.01	1.73%	Met
Total Books and Supplier	and Sandage and Other Operation Events	Harris (Oritanian CD)		
First Prior Year (2010-11)	s, and Services and Other Operating Expend	7,307,643.54		
Budget Year (2011-12)		5,863,137.94	-19.77%	Not Met
ist Subsequent Year (2012-13)		5,744,152.65	-2.03%	Met
2nd Subsequent Year (2013-14)		5,891,291.37	2.56%	Met
,		0,001,001.01	2.0070	
<b>Explanation:</b> Federal Revenue (linked from 6B	ed total operating revenues have not changed	by more than the standard for the budg	et and two subsequent fiscal yea	rs.
if NOT met)				
Explanation:				
Other State Revenue				
(linked from 6B				
if NOT met)				
Explanation: Other Local Revenue				
(linked from 6B				
if NOT met)				
the projected change, descr	ojected total operating expenditures have chan iptions of the methods and assumptions used entered in Section 6A above and will also disp	in the projections, and what changes, if	or more of the budget or two sub- any, will be made to bring the pr	sequent fiscal years. Reasons for ojected operating expenditures
Explanation:	Book adoption in 2010-11 as well as use of o	ne time funds (Title I ARRA) for books	and supplies. For 2011-12 vs 20	12-13 carryover balances of
Books and Supplies	resources including 7090 and 7091 are plant	ed to be used.	Jappinee. 1 of 2011 12 13 20	5, 54., 574. Bulancoo of
(linked from 6B	<u> </u>			
if NOT met)				
Explanation:				
Services and Other Exps				
(linked from 6B				
if NOT met)	1		•	

#### **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) 0.00 Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 41,947,989.92 b. Plus: Pass-through Revenues 1% Required Budgeted Contribution 1 and Apportionments Minimum Contribution to the Ongoing and Major (Line 1b, if line 1a is No) (Line 2c times 1%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Uses 41,947,989.92 419,479.90 0.00 Not Met <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)

<u> </u>	Other (explanation must	smail size [EC Section 1707 be provided)	0.75 (b)(2)(D)})	
1			*	
i				

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

7.8%

#### 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)
  - Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)
  - b. Undesignated Amounts
  - (Funds 01 and 17, Object 9790)
  - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - d. Available Reserves (Lines 1a through 1c)
- 2. Expenditures and Other Financing Uses
  - 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)

District's Available Reserve Percentage

(Line 1d divided by Line 2c)

District's Deficit Spending Standard Percentage Levels

Third Prior Year	Second Prior Year	First Prior Year
(2008-09)	(2009-10)	(2010-11)
2,491,611.31	2,244,703.00	2,222,575.78
8,486,777.43	5,614,402.90	8,244,704.10
0.00	0.00	0,00
10,978,388.74	7,859,105.90	10,467,279.88
50,156,079.19	44,894,051.53	44,451,515.67
		0.00
50,156,079.19	44,894,051.53	44,451,515.67
21.9%	17.5%	23.5%

<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.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	571,368.97	35,205,455.94	N/A	Met
Second Prior Year (2009-10)	(2,094,697.84)	33,535,545.22	6.2%	Not Met
First Prior Year (2010-11)	777,077.20	32,088,789.51	N/A	Met
Budget Year (2011-12) (Information only)	(157,377,93)	30,215,739,49		

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

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

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

(Line 3 times 1/3):

Explanation: (required if NOT met)	

15 73742 0000000 Form 01CS

#### 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	ם	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): 4,927

District's Fund Balance Standard Percentage Level:

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

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

Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)

Beginning Fund Balance

Variance Level

Fiscal Year Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status Third Prior Year (2008-09) 3,962,851.34 5,667,309,96 N/A Met Second Prior Year (2009-10) 2,847,483.53 6,239,603.75 N/A Met First Prior Year (2010-11) 3,175,359.65 4,144,905.91 N/A Met Budget Year (2011-12) (Information only) 4,921,983.11

1.0%

# 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)			

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

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

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

<sup>&</sup>lt;sup>9</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):	4,927	4,927	4,927
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	eserve calculation the pass-through	funds distributed to SELPA members?
----	-----------------------------------	-------------------------------------	-------------------------------------

No	

Z.	it you are the SELPA AU and are excluding special education pass-through fun	ds;
	a. Enter the name(s) of the SELPA(s):	

•	Budget Year (2011-12)	1st Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540		\(\text{\tint{\text{\tint{\text{\tin}\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\xitilex{\text{\tinit}\xitilex{\text{\texi}\tint{\text{\text{\text{\text{\texi}\tint{\text{\text{\texi}\text{\text{\text{\text{\text{\texi}\text{\text{\texi}\text{\texit{\text{\text{\texi}\tint{\text{\texi}\tint{\text{\texi}\text{\text{\tex{

(2011-12) (2012-13) (2013-14) 0.00 0.00 0.00

# 10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)	
41,947,989.92	42,535,912.10	43,411,487.47	
0.00	0.00	0.00	
41,947,989.92 3%	42,535,912.10 3%	43,411,487.47 3%	
1,258,439.70	1,276,077.36	1,302,344.62	
0.00	0.00	0.00	
1,258,439.70	1,276,077.36	1,302,344.62	

2nd Subsequent Year

<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.

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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.

	ve Amounts tricted resources 0000-1999 except Line 4);	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	General Fund - Stabilization Arrangements	(2011 12)	(2012-10)	(2010-14)
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,097,399.50	2,126,795.61	1,741,715.58
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,572,205.68	1,074,409.92	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	5,699,728.31	5,638,378.37	5,575,801.43
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	10,369,333.49	8,839,583.90	7,317,517.01
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	24.72%	20,78%	16,86%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,258,439.70	1,276,077.36	1,302,344.62
	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)		
**		

UP	PLEMENTAL INFORMATION
ATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
<b>\$</b> 1.	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?  Yes
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:
	Some salaries and benefits to be paid for by one-time Federal Jobs money in 2011-12.
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:
<b>34</b> .	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years
, u.	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?  Yes
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:
	SSUSD budgeted 1.25M for Federal Impact Aid and 3.5K for forest reserve in 11-12 and both out years.

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#### S5. Contributions

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

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

-10.0% to +10.0%

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

	D	istrict's Contributions and Transf	ers Standard: or -	\$20,000 to +\$20,000	_
S5A. Identification of the Dist	rict's Projected Contribution	ons, Transfers, and Capital Pro	iects that may Impact th	e General Fund	
					4 Van far Cartula Mara Indiah
vill be extracted, and click the app	ropriate button for item 1d; all c	ns, transfers in, and transfers out fo other data are extracted or calculate	or all tiscal years, except the d.	First Prior Year and Budge	t Year for Contributions, which
Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestrict	ted General Fund (Fund 01, F	Resources 0000-1999, Object 8980	))		
irst Prior Year (2010-11)		(792,284.70)			
ludget Year (2011-12)		(842,533.00)	50,248.30	6.3%	Met
st Subsequent Year (2012-13)		(1,417,533.00)	575,000,00	68.2%	Not Met
nd Subsequent Year (2013-14)		(1,517,533.00)	100,000.00	7.1%	Met
1b. Transfers In, General Fu	n <b>d</b> *				
irst Prior Year (2010-11)		365,405.00			
udget Year (2011-12)		365,405,00	0.00	0.0%	Met
st Subsequent Year (2012-13)		365,405.00	0.00	0.0%	Met
nd Subsequent Year (2013-14)		365,405.00	0.00	0.0%	Met
1c. Transfers Out, General F	und *				
irst Prior Year (2010-11)		946,198,00			
udget Year (2011-12)		60,147.00	(886,051.00)	-93.6%	Not Met
st Subsequent Year (2012-13)		61,350.00	1,203.00	2.0%	Met
nd Subsequent Year (2013-14)		62,577.00	1,227.00	2.0%	Met
A Land Control Protect			_		י
1d. Impact of Capital Projects	<b>s</b> ojects that may impact the gen	eral fund operational hudget?		No	
· ·	sjecto that may impact the gon	ista faria operational budget:	L	310	J
Include transfers used to cover op	erating deficits in either the ge	eneral fund or any other fund.			
ED Ctatus af the Districtle De	wind Contilled on To-		THE THE THE THE THE THE THE THE THE THE	, , , , , , , , , , , , , , , , , , ,	132 M-703 T-1117-MN3-18-1-17"
5B. Status of the District's Pr	ojected Contributions, Tra	nsters, and Capital Projects			
ATA ENTRY: Enter an explanation	n if Not Met for items 1a-1c or	if Yes for item 1d.			
1a. NOT MET - The projected of	contributions from the unrestric	ted general fund to restricted gener	al fund programs have cha-	nged by more than the stan	dard for one or more of the
Explain the district's plan w	ristar years. Identity restricted p with timeframes, for reducing or	programs and amount of contribution	n for each program and was	ether contributions are ongo	ang or one-ume in nature.
	an amonamos, joj roddojije or	ommitted grade of the location.			
Explanation:		funds in 2008-09 and 2009-10 allow	ed Special Education to not	need a general fund contri	bution. This contribution will
(required if NOT met)	need to be made again start	ling in 2012-13.			
1b. MET - Projected transfers in	n have not changed by more th	nan the standard for the budget and	two subsequent fiscal years	S.	
	• •				
				•	
Explanation:					
(required if NOT met)					
(required it from mot)	1				
•					
	·				

Sierra Sands Unified Kern County

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

IC.		ransiers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identity the und, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	Planned Fund 35 transfer made in 2010-11.
1d.	NO - There are no capital p	rojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

# S6. Long-term Commitments

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

				ources used to pay long-term commitments	will be replaced.
Include multiyear commitn	nents, multiy	ear debt agreements, and new progr	ams or contracts that result i	n long-term obligations.	
S6A. Identification of the Distri	ct's Long-t	erm Commitments			
DATA ENTRY: Click the appropriate	button in ite	em 1 and enter data in all columns of	item 2 for applicable long-te	rm commitments; there are no extractions i	n this section.
Does your district have long     (If No, skip item 2 and Secti	g-term (multiy ions S6B and	/ear) commitments?	Yes		
	and existing	multiyear commitments and required		ts. Do not include long-term commmitments	for postemployment benefits
Type of Commitment	# of Years	<del></del> -	CS Fund and Object Codes		Principal Balance
	Remaining			Debt Service (Expenditures)	as of July 1, 2011
Capital Leases	3	FD 12 OB 8590	\$15,000		45,000
Certificates of Participation	<del> </del>	 			
General Obligation Bonds Supp Early Retirement Program	24	FD 51 OB 8571, 8611, 8614, 8660	\$1,198,211		23,994,400
State School Building Loans	ļ				
Compensated Absences	ļ	<b>-</b>			
Compensated Absences					
Other Long-term Commitments (do r	not include O	PEB):			
Lease Revenue Bond	24	FD 01 RE 9021 OB 8650 & 8980	\$292,983		4.065.000
QSCB	15	FD 01 RE 0000	\$202,345		14,150,000
State Loan for Faller Preschool	9	FD 12	\$21,000		189,000
State Loan for CTE Building	9	FD 35	\$372,843		2,751,987
					=[, = , ], 0 0 .
		Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & i)	(P & I)	(P & I)	(P & I)
Capital Leases		15,000	15,000	15,000	15,000
Certificates of Participation					
General Obligation Bonds		1,119,411	1,198,211	1,257,949	1,320,187
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (conti	inued);				
Lease Revenue Bond		292,783	292,983	000 000	AAA
QSCB		178,176	292,983		292,783
State Loan for Faller Preschool		21,000	202,343		202,345
State Loan for CTE Building		372,843	372,843		21,000
		5,2,570	072,040	312,043	372,843
Total Annual	Payments:	1,999,213	2,102,382	2,162,119	2,224,158
		sed over prior year (2010-11)?	Yes	Yes	Yes
			100	1 1 5 3	162

Sierra Sands Unified Kern County

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

S6B.	Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	ı if Yes.
1a.	Yes - Annual payments for be funded.	long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will
	Explanation: (required if Yes to increase in total annual payments)	Annual payments for the GO bonds increase year by year until matured. 2010-11 QSCB debt service payment was less due to issuance time line.
S6C. I	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
DATA	ENTRY: Click the appropriate	Yes or No button in item 1; if Yes, an explanation is required in item 2.
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.		
	No - Funding sources will 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.
	Explanation: (required if Yes)	

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#### S7. Unfunded Liabilities

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

	required contribution; and indicate how the obligation is funded (level of ri			lod, identify of estimate the
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	pplicable 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 No		
	<ul> <li>c. Describe any other characteristics of the district's OPEB program include their own benefits:</li> </ul>	ding eligibility criteria and amount	s, if any, that retirees are required to cont	ribute toward
	None			
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	i?	Pay-as-you-go	
	<ul> <li>b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund</li> </ul>	ance or	Self-Insurance Fund 0	Governmental Fund 3,528,868
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.	1,99 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 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,994,750.00	1,994,750.00	1,994,750.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,196,754.34	1,280,527.14	1,280,527.14
	d. Number of retirees receiving OPEB benefits	101	101	101

Sierra Sands Unified Kern County

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

7B.	Identification of the District's Unfunded Liability for Self-Insurance	Programs						
ATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	licable items; there are no extra	ctions in this section.					
1.	Does your district operate any self-insurance programs such as workers' co employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)							
2.	<ol> <li>Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:</li> </ol>							
			·					
				ļ				
				į				
3.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs							
<b>4</b> .	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)				
	b. Amount contributed (funded) for self-insurance programs							

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# S8. Status of Labor Agreements

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

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

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

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.

	dist	rict governing board and superintender	nt.				
S8A.	Cost Analysis of District's Lab	or Agreements - Certificated (Non	-management) E	nployees			
DATA	ENTRY: Enter all applicable data its	ems; there are no extractions in this se	ction.				
		Prior Year (2nd Interim) (2010-11)	Budget (2011		1st Subsequent Yea (2012-13)	ır	2nd Subsequent Year (2013-14)
Numb full-tim	er of certificated (non-management) ne-equivalent (FTE) positions	242.	1	242.1		242.1	242.1
Certif 1.	icated (Non-management) Salary Are salary and benefit negotiation			Yes			
		es, and the corresponding public disclo e been filed with the COE, complete qu					
	lf Ye have	es, and the corresponding public disclo e not been filed with the COE, complete	sure documents e questions 2-5.				
	If No	o, identify the unsettled negotiations inc	cluding any prior yea	r unsettled nego	tiations and then complete q	uestions 6 and	7.
Negoti 2a.	ations Settled Per Government Code Section 35	47.5(a), date of public disclosure board	d meeting:				
2b.	by the district superintendent and	47.5(b), was the agreement certified chief business official? s, date of Superintendent and CBO ce	ertification:				
3.	to meet the costs of the agreemer	47.5(c), was a budget revision adopted nt? s, date of budget revision board adopt	L				
4.	Period covered by the agreement:	Begin Date:		En	d Date:		
5.	Salary settlement:		Budget (2011-		1st Subsequent Yea (2012-13)	ır	2nd Subsequent Year (2013-14)
	Is the cost of salary settlement inc projections (MYPs)?	luded in the budget and multiyear					
	Tota	One Year Agreement I cost of salary settlement					
	% cf	nange in salary schedule from prior yea or	аг				
	Tota	Multiyear Agreement I cost of salary settlement					
		nange in salary schedule from prior yea v enter text, such as "Reopener")	ar				
	Iden	tify the source of funding that will be us	sed to support multiy	ear salary comm	nitments:		

Negot	itations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	165,510		
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases	0	0	0
	, ,			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,500,000	3,745,000	4,007,150
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	7.0%	7.0%	7.0%
	icated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
Co-Hill	cated (Non-management) Step and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
Jerun	cated (Non-management) step and column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	150,000	150,000	150,000
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certific	cated (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes
Certific	cated (Non-management) - Other			
ist oth	ner significant contract changes and the cost impact of each change (i.e., cla	iss size, hours of employment, leave o	of absence, bonuses, etc.):	

S8B.	Cost Analysis of District's	Labor Agre	ements - Classified (Non-m	nanagement) Employ	ees			
DATA	ENTRY: Enter all applicable da	ata items; the	ere are no extractions in this sec	ction.				
			Prior Year (2nd Interim) (2010-11)	Budget Yea (2011-12)	T	1st Subsequent Year (2012-13)		2nd Subsequent Year (2013-14)
Number of classified (non-managment) FTE positions 195.0				195.0	1	195.0	195.0	
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				Yes				
		if Yes, and have not be	the corresponding public disclos en filed with the COE, complete	sure documents questions 2-5,				
		If No, identi	y the unsettled negotiations incl	luding any prior year un	settled negot	tiations and then complete question	ons 6 an	d 7.
					<del>, .</del>			
Negoti 2a.	<u>ations Settled</u> Per Government Code Section board meeting:	on 3547.5(a)	date of public disclosure					
2b.	Per Government Code Section by the district superintendent	and chief bu	<del>-</del>	tification:				
3.	Per Government Code Section to meet the costs of the agree	ement?	was a budget revision adopted of budget revision board adoptic					
4.	Period covered by the agreer	nent:	Begin Date:		End	I Date:		
5.	Salary settlement:			Budget Year (2011-12)		1st Subsequent Year (2012-13)		2nd Subsequent Year (2013-14)
	Is the cost of salary settlement projections (MYPs)?	nt included in	the budget and multiyear					
			One Year Agreement salary settlement					
			salary schedule from prior year or Multiyear Agreement salary settlement					
			salary schedule from prior year ext, such as "Reopener")					
	r	Identify the s	source of funding that will be use	ed to support multiyear	salary commi	itments:		
<u>Vegoti</u> a	ations Not Settled							
6.	Cost of a one percent increas	e in salary a	nd statutory benefits	Budget Year	70,000	1st Subsequent Year		2nd Subsequent Year
7.	Amount included for any tenta	itive salary s	chedule increases	(2011-12)	0	(2012-13)	0	(2013-14)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (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	1,500,000	1,605,000	1,717,350
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	7.0%	7.0%	7.0%
			·	
	fied (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	. No		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
AL	7. d (N) (N (A (N) ) (N	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classii	ied (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	You	Yes
1. 2.	Cost of step & column adjustments	Yes 50.000	Yes 50,000	50,000
3.	Percent change in step & column over prior year	1.0%	1,0%	1.0%
			11979	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classif	ied (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	
	elliployees incided the redder alle to Lest			Yes

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S8C. Cost Analysis of Dis	strict's Labor Agr	eements - Management/Superv	isor/Confidential Employ	rees	
DATA ENTRY: Enter all appli	icable data items; the	ere are no extractions in this section	ı.		
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, sup confidential FTE positions	pervisor, and	32.0	32,0		2.0 32.0
Management/Supervisor/Co Salary and Benefit Negotiat 1. Are salary and benefi	<b>tions</b> fit negotiations settle	d for the budget year?	n/a		
			ng any prior year unsettled ne	egotiations and then complete question	s 3 and 4.
			***************************************		
Negotiations Settled	lf n/a, skip t	the remainder of Section S8C.			
Salary settlement:			Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary se projections (MYPs)?		1 the budget and multiyear			
		f salary settlement  n salary schedule from prior year			
	(may enter t	text, such as "Reopener")			
Negotiations Not Settled  3. Cost of a one percent	t increase in salary a	and statutory benefits		]	
	1-1-C		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Amount included for a	iny tentative salary s	schedule increases		.!	
Management/Supervisor/Cor Health and Welfare (H&W) Bo			8udget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<ol><li>Total cost of H&amp;W ber</li></ol>	nefits	ed in the budget and MYPs?			
<ol> <li>Percent of H&amp;W cost ;</li> <li>Percent projected chair</li> </ol>		er prior year			
//anagement/Supervisor/Con Step and Column Adjustmen		· ·	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are step & column adju     Cost of step and colum     Percent change in step	nn adjustments	in the budget and MYPs?			
lanagement/Supervisor/Con other Benefits (mileage, bon			Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of other bene     Total cost of other bene		budget and MYPs?			

Percent change in cost of other benefits over prior year

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

15 73742 0000000 Form 01CS

ADE	NITIONAL FISCAL INDICATORS	
The fo	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" lert the reviewing agency to the need for additional review.	answer to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which	s automatically completed based on data in Criterion 2.
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	. No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
Vhen i	providing comments for additional fiscal indicators, please include the item number applicable to	each comment
	Comments: (optional)	
nd (	of School District Budget Criteria and Standards Review	

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### July 1 Budget (Single Adoption) 2011-12 Budget Technical Review Checks

#### Sierra Sands Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
  W/WC Warning/Warning with Calculation (If data are not correct,
  correct the data; if data are correct an explanation
  is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

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	Principal		
	Appt. Software	2010-11	2011-12
Description	Data ID	Estimated Actuals	Budget
BASE REVENUE LIMIT PER ADA		· · · · · · · · · · · · · · · · · · ·	
Base Revenue Limit per ADA (prior year)	0025	6,399.42	6,374.42
2. Inflation Increase	0041	(25.00)	143.00
	0042, 0525,		
3. All Other Adjustments	0719	145.55	149.04
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	6,519.97	6,666.46
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,519.97	6,666.46
b. Revenue Limit ADA	0033	5,071.77	4,919.80
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	33,067,788.25	32,797,649.91
Allowance for Necessary Small School	0489	141,190.57	141,190.57
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	Application of the second seco	Escal distribution and
Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	33,208,978.82	32,938,840.48
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	27,243,649.95	26,432,101.93
OTHER REVENUE LIMIT ITEMS	3		
18. Unemployment Insurance Revenue	0060	156,208.00	156,208.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	108,953.28	100,520.77
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS			
(Sum Lines 18 and 22, minus Lines 19 through 21)		47,254.72	55,687.23
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	8800	27,290,904.67	26,487,789.16

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	Principal Appt.		
Description	Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES	Data ID	LStillatea Actuals	Duaget
25. Property Taxes	0587, 0660	3,920,027.00	3,920,027.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	71,569.00	71,569.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(Sum Lines 25 through 27, minus Line 28)	0126	3,848,458.00	3,848,458.00
30. Charter School General Purpose Block Grant Offset			-,,,
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.			
If negative, then zero)	0111	23,442,446.67	22,639,331.16
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,098.00	1,098.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs		The control of the co	
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		enitrijastija atestė ses
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		(1,098.00)	(1,098.00)
42. TOTAL, STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31 and 41)		[	
(This amount should agree with Object 8011)		23,441,348.67	22,638,233.16
43. Less: Revenue Limit State Apportionment Receipts		STN STN	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		23,441,348.67	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	59,211.00	59,211.00
46. California High School Exit Exam	9002	63,804.00	63,804.00
47. Pupil Promotion and Retention Programs			-
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017	21,462.00	21,462.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	23,527.00	23,527.00

		Unrestricted				
		2011-12	%		%	
		Budget	Change	2012-13	Change	2013-14
Description	Object Codes	(Form 01) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES	Codes	(A)	Angi to aprici	(6)	(D)	(2)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		1				
current year - Column A - is extracted except line Alh)						
1. Revenue Limit Sources	8010-8099	24,917,753.56			2 =00/	
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024) b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		6,666.46 4,919.80	3,20% 0,00%	6,879.79 4,919,80	2.70% 0.00%	7,065.54 4,919.80
c. Total Base Revenue Limit (Line Ala times line Alb, ID 0269)		32,797,649.91	3.20%	33,847,190.84	2.70%	34,761,043.69
d. Other Revenue Limit (Form RL, lines 6 thru 14)		141,190.57	0,00%	141,190.57	0.00%	141,190.57
e. Total Revenue Limit Subject to Deficit (Sum lines		22 020 040 40	2 100/	22 000 201 41	3.600/	24 002 224 26
Alc plus Ald, ID 0082)  f. Deficit Factor (Form RL, line 16)		32,938,840.48 0.80246	3.19% 0.00%	33,988,381.41 0.80246	2.69% 0.00%	34,902,234.26 0.80246
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		26,432,101.93	3.19%	27,274,316.55	2.69%	28,007,646.90
h. Plus: Other Adjustments (e.g., basic aid, charter schools						
object 8015, prior year adjustments objects 8019 and 8099)	•	(1 (42 12 22	0.00%	7	0.00%	// #/0:300 001
i. Revenue Limit Transfers (Objects 8091 and 8097) j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(1,669,458.36) 155,110.00	3.20% 0.00%	(1,722,881.03) 155,110.00	2.70% 0.00%	(1,769,398.82) 155,110.00
k. Total Revenue Limit Sources (Sum lines Alg thru Alj)		155,110.00	0,0076	155,110.00	0.0076	155,110.00
(Must equal line A1)		24,917,753.57	3.17%	25,706,545.52	2.67%	26,393,358.08
2. Federal Revenues	8100-8299	1,352,740.00	0,00%	1,352,740.00	0.00%	1,352,740.00
3. Other State Revenues	8300-8599	3,902,496.00	3.20%	4,027,375.87	2.70%	4,136,115.02
Other Local Revenues     Other Financing Sources	8600-8799 8900-8999	362,500.00 (477,128.00)	0,00% 120,51%	362,500,00 (1,052,128.00)	0.00% 9.50%	362,500.00 (1,152,128.00)
6, Total (Sum lines A1k thru A5)	0,00 0,,,	30,058,361.57	1.13%	30,397,033.39	2.29%	31,092,585.10
B. EXPENDITURES AND OTHER FINANCING USES		50,000,001.57	1.1970	30,031,033.33	2.27,0	51,032,005.10
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
Certificated Salaries						
a. Base Salaries		activities and the		13,328,893.95		14,219,682.89
b. Step & Column Adjustment			odinarakantin m	140,788.94		142,196.83
c. Cost-of-Living Adjustment						
d. Other Adjustments			diaminata di Paris di Cara	750,000.00		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	13,328,893.95	6.68%	14,219,682.89	1.00%	14,361,879.72
2. Classified Salaries						
a. Base Salaries				3,925,734.19		3,964,991.53
b, Step & Column Adjustment				39,257.34		39,649.92
c. Cost-of-Living Adjustment			The state of the s			
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,925,734.19	1.00%	3,964,991.53	1,00%	4,004,641.45
3. Employee Benefits	3000-3999	8,517,101.80	7.05%	9,117,785.87	4.00%	9,482,497.31
4. Books and Supplies	4000-4999	1,172,621,27	2.70%	1,204,282.04	3.10%	1,241,614.78
5. Services and Other Operating Expenditures	5000-5999	3,048,870.50	2.70%	3,131,190.00	3,10%	3,228,256.89
6. Capital Outlay	6000-6999	140,000.00	2.70%	143,780.00	3,10%	148,237.18
,	0-7299, 7400-7499	208,448.00	0.00%	208,448.00	0.00%	208,448.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(186,077.22)	0.00%	(186,077.22)	0.00%	(186,077.22)
9. Other Financing Uses	7600-7699	60,147.00	2.00%	61,349.94	2.00%	62,576.94
10. Other Adjustments (Explain in Section F below)	İ					
11. Total (Sum lines B1 thru B10)		30,215,739.49	5.46%	31,865,433.05	2.15%	32,552,075.05
C. NET INCREASE (DECREASE) IN FUND BALANCE		100				
(Line A6 minus line B11)		(157,377.92)		(1,468,399.66)		(1,459,489.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,921,983.11		4,764,605.19		3,296,205.53
2. Ending Fund Balance (Sum lines C and D1)	{	4,764,605.19	AGE CLASSIC CONTRACTOR	3,296,205.53		1,836,715.58
3. Components of Ending Fund Balance	i		kijo er det blodens			·
a. Nonspendable	9710-9719	95,000.00		95,000.00		95,000.00
b. Restricted	9740	40-54-04-02-02-03-03				maning ap
c. Committed	ļ					
1. Stabilization Arrangements	9750	0.00	augusticus organisticus de la	0.00		0,00
2, Other Commitments	9760	0.00		0.00		0,00
d. Assigned	9780	0.00		0.00		00,0
e. Unassigned/Unappropriated	İ					
1. Reserve for Economic Uncertainties	9789	2,097,399.50		2,126,795.61		1,741,715.58
2. Unassigned/Unappropriated	9790	2,572,205.68		1,074,409.92		0.00
f. Total Components of Ending Fund Balance	ľ					
(Line D3f must agree with line D2)		4,764,605.18		3,296,205.53		1,836,715,58
				-,-, -, -, -, -, -, -, -, -, -, -, -, -,		-,0,

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cots. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,097,399,50		2,126,795.61		1,741,715.58
c. Unassigned/Unappropriated	9790	2,572,205,68		1,074,409.92		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	5,699,728.31		5,638,378.37		5,575,801.43
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,369,333.49		8,839,583.90		7,317,517.01

#### 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.

See Attached Assumptions Sheet

	<u></u>	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 (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  1. Revenue Limit Sources	8010-8099	1,660,450,00	2 2004		0.502	
2. Federal Revenues	8100-8299	1,669,458.00 3,790,352.00	3,20% -26,38%	1,722,880.66	2.70% 0.00%	1,769,398.44 2,790,352.00
3. Other State Revenues	8300-8599	4,247,561.00	3.20%	4,383,482.95	2,70%	4,501,836,99
4. Other Local Revenues	8600-8799	200,000.00	0,00%	200,000.00	0.00%	200,000.00
5. Other Financing Sources	8900-8999	842,533.00	68.25%	1,417,533.00	7.05%	1,517,533,00
6. Total (Sum lines AI thru A5)		10,749,904.00	-2.19%	10,514,248.61	2.52%	10,779,120.43
B. EXPENDITURES AND OTHER FINANCING USES  (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  1. Certificated Salaries						
a. Base Salaries				4,763,497.32		4,053,632.29
b. Step & Column Adjustment				40,134.97		40,536.32
c. Cost-of-Living Adjustment				70,124.97		TV,230.32
d. Other Adjustments		a desirable		(750,000.00)		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	4,763,497,32	-14.90%	4,053,632.29	1,00%	4,094,168.61
2. Classified Salaries				1,033,032,23	1.00/2	1,024,100,01
a. Base Salaries				1,823,688,39		1,841,925,27
b. Step & Column Adjustment				18,236.88		18,419.25
c. Cost-of-Living Adjustment				10,200.00		10,417.25
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,823,688.39	1.00%	1,841,925.27	1,00%	1,860,344.52
3. Employee Benefits	3000-3999	3,052,358.33	-4.52%	2,914,452,66	4.00%	3,031,030.77
4. Books and Supplies	4000-4999	997,314.90	-25.10%	746,952,40	-1.04%	739,177.92
5. Services and Other Operating Expenditures	5000-5999	644,331.27	2.70%	661,728,21	3.10%	682,241.78
6. Capital Outlay	6000-6999	27,000,00	2.70%	27,729,00	3.10%	28,588.60
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,983,00	0.00%	292,982,00	-0.07%	292,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	131,077,22	0.00%	131,077.22	0.00%	131,077,22
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,732,250.43	-9.05%	10,670,479,05	1.77%	10,859,412.42
C. NET INCREASE (DECREASE) IN FUND BALANCE		Ž.				***************************************
(Line A6 minus line B11)		(982,346.43)		(156,230.44)		(80,291.99)
D. FUND BALANCE		100		- Indiana		
1. Net Beginning Fund Balance (Form 01, line F1e)		1,224,728.39		242,381.96		86,151.52
2. Ending Fund Balance (Sum lines C and D1)	ľ	242,381.96		86,151.52		5,859.53
3. Components of Ending Fund Balance	j					,
a. Nonspendable	9710-9719	0.00			ana da sessiona da	
b, Restricted	9740	242,381,96		86,151.52		5,859.53
c. Committed			Marie Production II			
1. Stabilization Arrangements	9750		100000			Section of the second
2. Other Commitments	9760			and the state of the state of		
d. Assigned	9780					
e. Unassigned/Unappropriated						
I. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						1
(Line D3f must agree with line D2)		242,381.96		86,151.52		5,859.53

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			Annual Annual S			
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					Transport Control
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)			-			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790		100000000000			
3. Total Available Reserves (Sum lines Ela 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.

See Attached Assumptions Sheet

VIII. 100 100 100 100 100 100 100 100 100 10				······································		
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	Codes	(A)	(B)	(C)	(12)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E					İ	
current year - Column A - is extracted)	•					
1. Revenue Limit Sources	8010-8099	26,587,211.56	3.17%	27,429,426.18	2.67%	28,162,756.52
2. Federal Revenues	8100-8299	5,143,092.00	-19.44%	4,143,092,00	0.00%	4,143,092,00
3. Other State Revenues	8300-8599	8,150,057.00	3.20%	8,410,858,82	2,70%	8,637,952,01
4. Other Local Revenues	8600-8799	562,500.00	0.00%	562,500.00	0.00%	562,500.00
5. Other Financing Sources	8900-8999	365,405.00	0.00%	365,405.00	0,00%	365,405.00
6. Total (Sum lines A1 thru A5)		40,808,265.57	0.25%	40,911,282.00	2.35%	41,871,705.53
B, EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E				İ		
current year - Column A - is extracted)						
Certificated Salaries						
a. Base Salaries				18,092,391.27		18,273,315.18
b. Step & Column Adjustment				180,923.91		182,733.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	18,092,391.27	1,00%	18,273,315.18	1.00%	18,456,048.33
2. Classified Salaries				, , , , , , , , , , , , , , , , , , , ,		
a. Base Salaries				5,749,422.58		5,806,916.80
b. Step & Column Adjustment				57,494.22		58,069.17
c. Cost-of-Living Adjustment				0.00		0,00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,749,422.58	1,00%	5,806,916.80	1,00%	5,864,985.97
3. Employee Benefits	3000-3999	11,569,460,13	4,00%	12,032,238.53	4,00%	12,513,528.08
4. Books and Supplies	4000-4999	2,169,936.17	-10.08%	1,951,234.44	1.51%	1,980,792.70
5. Services and Other Operating Expenditures	5000-5999	3,693,201.77	2.70%	3,792,918.21	3.10%	3,910,498.67
6. Capital Outlay	6000-6999	167,000,00				
•		· · · · · · · · · · · · · · · · · · ·	2.70%	171,509.00	3.10%	176,825.78
Other Outgo (excluding Transfers of Indirect Costs)     Other Outgo - Transfers of Indirect Costs	7100-7299, 7400-7499	501,431.00	0.00%	501,430.00	-0.04%	501,231.00
•	7300-7399	(55,000,00)	0.00%	(55,000.00)	0.00%	(55,000,00)
9. Other Financing Uses	7600-7699	60,147,00	2.00%	61,349.94	2.00%	62,576.94
10. Other Adjustments		de de de de de		0,00		0.00
11. Total (Sum lines B1 thru B10)		41,947,989.92	1.40%	42,535,912.10	2.06%	43,411,487.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,139,724.35)		(1,624,630.10)		(1,539,781.94)
D. FUND BALANCE						
<ol> <li>Net Beginning Fund Balance (Form 01, line F1e)</li> </ol>	ļ	6,146,711.50		5,006,987.15		3,382,357,05
2. Ending Fund Balance (Sum lines C and D1)	  -	5,006,987.15		3,382,357.05		1,842,575.11
Components of Ending Fund Balance				i i		
a. Nonspendable	9710-9719	95,000.00		95,000,00	海海湖 新春花	95,000,00
b. Restricted	9740	242,381.96		86,151,52		5,859,53
c. Committed 1. Stabilization Arrangements	0750					0.00
Stabilization Arrangements     Other Commitments	9750 9760	0,00	_	0,00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated	7/80	0.00		0.00		0.00
Reserve for Economic Uncertainties	9789	2,097,399.50		2,126,795.61		1,741,715,58
2. Unassigned/Unappropriated	9790	2,572,205.68		1,074,409,92		0.00
f. Total Components of Ending Fund Balance		2,312,203.00		1,074,407,72		V.00
(Line D3f must agree with line D2)		5,006,987.14		3,382,357,05		1,842,575,11
(Director intest agree man line DZ)		J,000,207.14 [20		J,J02,JJ1,UJ [3	V. 22	1,044,313,11

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			saintean an insi			
a. Stabilization Arrangements	9750	0,00	udi di di Angle	0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,097,399,50		2,126,795,61		1,741,715.58
c. Unassigned/Unappropriated	9790	2,572,205.68		1,074,409.92		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,699,728.31		5,638,378.37		5,575,801.43
c. Unassigned/Unappropriated	9790	0,00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,369,333.49		8,839,583,90		7,317,517.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.72%		20,78%		16.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation			Million to check			
the pass-through funds distributed to SELPA members?	No					
· · · · · · · · · · · · · · · · · · ·	NO					
b. If you are the SELPA AU and are excluding special		Section 1				
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds		[C. 1				
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years I and 2 in Columns C and E)		0.00		0,00		0,00
2, District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter pro	iections)	4,926.70		4,926.70		4,926,70
3. Calculating the Reserves	,			,		
a. Expenditures and Other Financing Uses (Line B11)		41,947,989,92		42,535,912.10		43,411,487.47
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N	(a)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses	,	0.00		0,00		0,00
(Line F3a plus line F3b)		41,947,989.92	palvio encreto	42,535,912.10		43,411,487.47
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1.258.439.70		1,276,077.36		1,302,344.62
f. Reserve Standard - By Amount				-,,		
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
•						
g. Reserve Standard (Greater of Line F3e or F3f)		1,258,439.70		1,276,077.36		1,302,344.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	magnerating distriction	YES .	)	/ES

# Sierra Sands Unified School District 2011-12 Proposed Budget Multi-Year Projection Assumptions for 2012-13 and 2013-14

# Unrestricted General Fund

	2012-13	2013-14
Revenue Limit	Projected increase of COLA at 3.2% Status quo ADA	Projected increase of COLA at 2.7% Status quo ADA
	Status quo Deficit Factor	Status quo Deficit Factor
	RL Transfer increased by COLA	RL Transfer increased by COLA
		The Transfer mereased by GOLA
Federal Revenues	Status quo	Status quo
State Revenues	COLA of 3.2%	COLA of 2.7%
	-259K 10/11 One-time ROP funds -190K 10/11 One-time Mandated Cost \$	
Local Revenues	Status quo	Status quo
Other Financing Sources	-525K Special Ed encroachment -50K SVC encroachment (back to 150K)	-100K Special Ed encroachment
Certificated Salaries	1% step and column increase +750K 11/12 Use of Federal Jobs \$ (Rest)	1% step and column increase
Classified Salaries	1% step and column increase	1% step and column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase +250K 11/12 Use of Federal Jobs funds (Rest)	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.7%	CPI at 3.1%
Services & Operations	CPI at 2.7%	CPI at 3.1%
Capital Outlay	CPI at 2.7%	CPI at 3.1%
Other Outgo	QSCB debt service status quo	QSCB debt service status quo
Other Financing Uses	Increased Golden Handshake reimbursement to Fund 17 by 2%	Increased Golden Handshake reimbursement to Fund 17 by 2%

## Restricted General Fund

	2012-13	2013-14
Revenue Limit	Projected increase of COLA at 3.2%	Projected increase of COLA at 2.7%
Federal Revenues	-1M Federal Jobs Money Used in 11/12	Status quo
State Revenues	COLA of 3.2%	COLA of 2.7%
Local Revenues	Status quo	Status quo
Other Financing Sources	+525K Contribution for Special Ed +50K Contribution for SVC	+100K Contribution for Special Ed
Certificated Salaries	1% step and column increase -750K 11/12 Use of Federal Jobs Funds	1% step and column increase
Classified Salaries	1% step and column increase	1% step & column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase -250K 11/12 Use of Federal Jobs funds	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.7% -30K Spending Balance of RE 6300 -240K Carryover of RE 7090/91	CPI at 3.1% -30K Spending Balance of RE 6300
Services & Operations	CPI at 2.7%	CPI at 3.1%
Capital Outlay	CPI at 2.7%	CPI at 3.1%
Other Outgo	SVC Debt service payments	SVC Debt service payments

# July 1 Budget (Single Adoption) 2011-12 Budget GENERAL FUND 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	18,092,391.27	301	0.00	303	18,092,391.27	305	603,612.56		307	17,488,778.71	309
2000 - Classified Salaries	5,749,422.58	311	0.00	313	5,749,422.58	315	618,480.65		317	5,130,941.93	319
3000 - Employee Benefits (Excluding 3800)	11,469,499.62	321	1,413,812.00	323	10,055,687.62	325	404,687.09		327	9,651,000.53	329
4000 - Books, Supplies Equip Replace. (6500)	2,169,936.17	331	0.00	333	2,169,936.17	335	429,335.00		337	1,740,601.17	339
5000 - Services & 7300 - Indirect Costs	3,638,201.77	341	36,830.00	343	3,601,371.77	345	230,328.00		347	3,371,043.77	349
			TO	DTAL	39,668,809.41	365		Υ	OTAL	37,382,366.11	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.

PAI	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Obiect		EDP No.
1.	Teacher Salaries as Per EC 41011	1100	14,895,597.89	-
2.	Salaries of Instructional Aides Per EC 41011.	2100	964,551.06	4 1
3.	STRS.	3101 & 3102	1,227,838.00	1 1
4.	PERS.	3201 & 3202	184.848.34	1 1
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	287,291,55	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	3,754,451.07	385
7.	Unemployment Insurance.	3501 & 3502	256,352.56	390
8.	Workers' Compensation Insurance.	3601 & 3602	157,158.72	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310)	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		21,728,089.19	395
12.	Less: Teacher and Instructional Aide Salaries and			i i
1	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		41,454.49	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*	<del>-</del>		396
	TOTAL SALARIES AND BENEFITS	-, -,, -, -, -, -, -, -, -, -, -,	21,686,634.70	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must	ı		
İ	equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			
	58.01%			
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			Ĺ

-	PART III: DEFICIENCY AMOUNT	
	A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exe provisions of EC 41374.	empt under the
Ì	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
.	2. Percentage spent by this district (Part II, Line 15)	58.01%
ı	3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
	4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	
	5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

				1	350 ·		T	Ţ	7
D	escription	Direct Cost Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	GENERAL FUND	1000						Company of the	
	Expenditure Detail Other Sources/Uses Detail	0.00	(6,200.00)	0.00	(55,000.00)				
	Fund Reconciliation					365,405,00	60,147.00		
05	CHARTER SCHOOLS SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
1	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
10	SPECIAL EDUCATION PASS-THROUGH FUND				. Seminario (Auto)				
	Expenditure Detail				1000	77 2 2 2 2 2			
	Other Sources/Uses Detail Fund Reconciliation								0.000
11	ADULT EDUCATION FUND		Particle and particle and the second		Name of the second control of the second con				
	Expenditure Detail	700.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0.00		
12	Fund Reconciliation CHILD DEVELOPMENT FUND			ļ					100
	Expenditure Detail	0.00	0.00	0.00	0.00				
ļ	Other Sources/Uses Detail				i	0.00	0,00		
13	Fund Reconciliation  CAFETERIA SPECIAL REVENUE FUND								
10	Expenditure Detail	5,500.00	0.00	55,000.00	0.00				1000
Ì	Other Sources/Uses Detail		7,00			0.00	0.00		
	Fund Reconciliation								
14	DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
1	Fund Reconciliation	ļ				2,24	2,30		
15	PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	3.00	0.00			0.00	0.00		
	Fund Reconciliation	45 5 5 5 5				0.00	0.50		
17	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				distribution in the	İ			
1	Expenditure Detail Other Sources/Uses Detail					60,147.00	0.00		
	Fund Reconciliation					00,147.00	0.00		
18	SCHOOL BUS EMISSIONS REDUCTION FUND			100000000000000000000000000000000000000					
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
	Fund Reconciliation					0.00	0,00		
19	FOUNDATION SPECIAL REVENUE FUND	ļ					c		
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation						0,00		
20	SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						-		
	Expenditure Detail			ESCHOOL STREET					and the second second
-	Other Sources/Uses Detail					0.00	365,405.00		
21	Fund Reconciliation BUILDING FUND		i						
2	Expenditure Detail	0.00	0.00			1			enie stoppie
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation								
25	CAPITAL FACILITIES FUND  Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Ì	Fund Reconciliation	İ				0.00	0.00		es de Gesalei
30	STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00							
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation					0,00	0.00		
35 (	COUNTY SCHOOL FACILITIES FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	2.22		
1	Fund Reconciliation					0,00	0.00		
40 8	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00				1		
	Fund Reconciliation		W			0.00	0.00		
49 (	CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	BOND INTEREST AND REDEMPTION FUND					l			
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS						į.		
	Expenditure Detail			1000			l		
1	Other Sources/Uses Detail		100000000000000000000000000000000000000			0.00	0.00		
	Fund Reconciliation TAX OVERRIDE FUND			ATHORY VOLUME TO A SHARE A					
	Expenditure Detail		5						
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					-			
	DEBT SERVICE FUND Expenditure Detail	30304							
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					0.00	0.00		gedomak de C
	FOUNDATION PERMANENT FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0,00	0.00	0.00				ing sakara
	Fund Reconciliation			ľ	<u> </u>		0.00		
61 (	CAFETERIA ENTERPRISE FUND								al of the second
	Expenditure Detail	0.00	0.00	0.00	0,00		ii ii		
	Other Sources/Uses Detail Fund Reconciliation				]_	0.00	0.00		
	I drie neconomianon								

			FOR ALL FUND					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ls - 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								
63 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00	120					
Other Sources/Uses Detail		· ·			0.00	0.00		
Fund Reconciliation			Control of the Control					
66 WAREHOUSE REVOLVING FUND	1	i						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0,00	disconnection of the	
Fund Reconciliation	]							Bullion Committee
67 SELF-INSURANCE FUND	!				i			
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation	l i							
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	il							
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00			
				4				
76 WARRANT/PASS-THROUGH FUND				04 6 9 6 6 6 F				G. British St.
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,200.00	(6,200.00)	55,000.00	(55,000.00)	425,552.00	425,552.00		