FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Antioch Unified School District

Fiscal and Staffing Review

April 30, 2010

Joel D. Montero
Chief Executive Officer

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

April 30, 2010

Donald Gill, Ed.D., Superintendent
Antioch Unified School District
501 G Street
Antioch CA 94509

Dear Superintendent Gill:

In December 2009, the Antioch Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement to provide a review of the district's finances and staffing. Specifically, the agreement states that FCMAT will perform the following:

1. Conduct a financial review of the district's categorical and general funds and provide recommendations for cost efficiencies. Review the district staffing in budget development and make recommendations for potential cost efficiencies..

2. Prepare an independent multiyear financial projection and cash flow projection using FCMAT's Budget Explorer software to identify the financial condition of the district's general fund for the three years ended June 30, 2012 using identified industry variables. The projection will be based on a review of the district's 2009-2010 first interim report, as well as revenue and expenditure trends of recent years.

3. Review district certificated and classified staffing levels districtwide, including instructional aides, human resources department, educational services, business services and maintenance department to similar size districts with similar demographics and geographic conditions.

4. Incorporate findings of special education study in the analysis of districtwide staffing.

This report contains the study team's findings and recommendations. FCMAT appreciates the opportunity to serve the Antioch Unified School District and extends its thanks to the staff for its cooperation and assistance during fieldwork.

Sincerely,

Joel D. Montero
Chief Executive Officer

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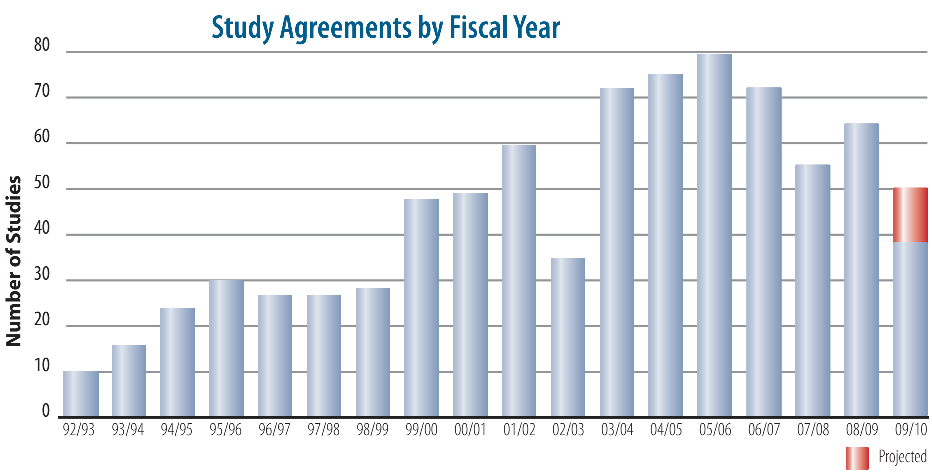
Foreword - FCMAT Background

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies (LEAs) in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that LEAs throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district's progress on the improvement plans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 750 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.



Total Number of Studies.................... 743
Total Number of Districts in CA........1,050

Management Assistance............................ 705 (94.886%)
Fiscal Crisis/Emergency 38 (5.114%)

Note: Some districts had multiple studies.
Eight (8) districts have received emergency loans from the state.
(Rev. 12/8/09)

Introduction

Background

Located in east Contra Costa County, the Antioch Unified School District serves more than 19,000 students in 13 elementary schools, one K-8 school, four middle schools, two comprehensive high schools, six alternative high school/academies, and a home-study school. From 1995 to 2005, the district grew from approximately 15,000 to more than 22,000 students, but has steadily declined since then.

Similar to many local educational agencies throughout the state, the district has faced the effects of the global recession, state budget reductions, apportionment deferrals, deficit spending and declines in enrolment As a result, the governing board has made difficult decisions concerning the reduction or elimination of programs.

The district is also under the leadership of a new superintendent who began in an interim capacity in spring 2009 and was permanently appointed to the position in September 2009. A number of position changes and reductions have been made to the district's administrative organizational structure during the last fiscal year.

In November 2009, the district requested assistance from the Fiscal Crisis and Management Assistance Team (FCMAT) to prepare an independent multiyear financial projection and cash flow analysis, provide recommendations for cost efficiencies, and review certificated and classified staffing levels. Specifically, the study agreement requested FCMAT to perform the following:

1. Conduct a financial review of the district's categorical and general funds and provide recommendations for cost efficiencies. Review the district staffing in budget development and make recommendations for potential cost efficiencies.

2. Prepare an independent multiyear financial projection and cash flow projection using FCMAT's Budget Explorer software to determine the financial condition of the district's general fund for the three years ending June 30, 2012. Using identified industry variables, the projection will be based on a review of the district's 2009-2010 first interim report, as well as revenue and expenditure trends from recent years.

3. Review certificated and classified staffing levels districtwide, including employees in human resources, educational services, business services, maintenance, and instructional aides; compare staffing in each department to similar size districts with similar demographics and geographic conditions.

4. Incorporate findings of special education study in the analysis of districtwide staffing.

Study Team

The study team was composed of the following members:

Michelle Plumbtree
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Petaluma, CA

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Bakersfield, CA

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FCMAT Consultant
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Study Guidelines

FCMAT visited the district from Jan. 11 to Jan. 13, 2010 to collect information and conduct interviews. This report is the result of those efforts.

Executive Summary

Multiyear Financial Projection

In developing and implementing the multiyear financial projection (MYFP) for the Antioch Unified School District, the primary objectives are to achieve and sustain a balanced budget that meets the state's criteria and standards including the designated reserve for economic uncertainties. The district faces substantial fiscal challenges that require the governing board to make difficult decisions to balance the budget and ensure fiscal solvency. This will be especially challenging as the state continues to struggle with its own fiscal crisis.

FCMAT's multiyear financial projection indicates that the district *will not* meet its recommended reserve requirement in the two subsequent fiscal years without a detailed financial plan to increase revenue and/or reduce expenditures and cease deficit spending. Since FCMAT's fieldwork in January 2010, the district took initial steps to address the budget shortfall by holding budget committee meetings and approving budget reductions. None of these steps are incorporated into the enclosed projections, but will need to be considered when reviewing the data.

FCMAT analyzed all funding sources and expenditure categories by resource. The unrestricted general fund summary below indicates that when the components of the ending fund balance are considered, the district is projected to have a *shortfall* for the 2010-11 and 2011-12 fiscal years without substantial expenditure reductions or revenue enhancements.

Unrestricted Multiyear Financial Projection

	2009-10	2010-11	2011-12
Revenues and Other Financing Sources	$104,952,309	$104,062,261	$ 101,272,342
Expenditures and Other Financing Uses	$113,625,405	$116,671,860	$ 118,173,324
Net Increase/Decrease in Fund Balance	($8,673,096)	($12,609,599)	($16,900,982)
Beginning Fund Balance	$ 25,408,877	$ 16,735,781	$4,126,182
Ending Fund Balance	$ 16,735,781	$4,126,182	($12,774,800)
Components of Fund Balance Including Reserves for Economic Uncertainties	$ 12,429,653	$ 4,461,251	$ 4,374,063
Undesignated/Unappropriated Total Shortfall	4,306,128 $0	 ($335,069)	 ($17,148,863)

Source: Budget Explorer v4.0 Fiscal Crisis and Management Assistance Team

To protect its financial solvency and eliminate the projected shortfalls of $335,069 in the 2010-11 fiscal year and $17.1 million in 2011-12, the district should begin preparing a detailed financial recovery plan. To balance the budget, the district will need to make difficult choices about which expenditures and programs will continue to be funded and which will be scaled back, reconfigured or eliminated. In the short-term, the district should take immediate action to address the budget shortfall projected for the subsequent two fiscal years. The governing board should approve a budget and multiyear projections that eliminate deficit spending and meet state reserve requirements.

Assembly Bill 1200 was enacted in 1991 and provides county offices with increased authority and responsibility. Subsequent legislation, Assembly Bill 2756, made substantial changes to the financial accountability and oversight of the fiscal condition of school districts and county offices of education. AB 2756 strengthened the role of the superintendent of public instruction (SPI), the county office, and FCMAT and their ability to intervene during fiscal crises.

If a district cannot meet its financial obligations for the current and/or two subsequent fiscal years or has a qualified or negative budget certification, the county superintendent of schools is required to notify the district governing board and the SPI. The county office is required to follow Education Code section 42127.6 when assisting a school district in this situation. Assistance may include assigning a fiscal expert to advise the district on financial issues, conducting a study of the district's financial and budgetary conditions, and requiring the district to submit a proposal for addressing its fiscal condition. If these steps are unsuccessful, the district may require expert fiscal assistance to eliminate deficit spending and restore the required reserves and may face the loss of local governance and decision-making authority.

The term "lack of going concern" means that the district is not fiscally healthy and is unable to meet its financial obligations. EC 42127.6 has often been referred to as the lack-of-going-concern section. Based on the district's inability to sustain the reserve requirements for 2010-11 and 2011-12, it is clear that significant budget adjustments are necessary for the district to avoid lack-of-going-concern status.

Cash Management

With the budget crises at the state and national levels, cash management has become one of the main concerns for every school district. The state has a history of deferring payments to school districts, starting with deferral of the 2002-03 June apportionment. The 2008-09 and 2009-10 state budget acts further complicate the situation with numerous additional deferrals. As a result, it is important for the district to monitor its cash levels frequently and project cash flow to determine whether cash will be sufficient to meet its future financial obligations.

The apportionment schedule for most school districts has changed significantly. In addition to the change in the apportionment percentage, districts will also experience three one-time cash deferrals and four ongoing cash deferrals. In total, *25% of the district's current year apportionment dollars will be deferred to the following fiscal year. These changes greatly affect the district's ability to meet payroll and other obligations without internal and/or external borrowing, even with large balances to temporarily borrow from in other funds because the other funds are not adequate to cover all cash shortfalls.*

Without the required budget reductions in the district's projected revenues and expenditures included in the multiyear financial projection, the district may become cash insolvent by June 2011. If the district is unable to meet its financial obligations, it may require intervention in the form of a state emergency appropriation loan unless other district funds are sufficient to temporarily increase the general fund's cash balance. The district's budget status was also affected by the governor's budget proposal for 2010-11. Released in January 2010, this proposal required the district to make additional budget reductions.

If a California school district's governing board determines that it has insufficient funds to meet its current obligations, it may request an emergency apportionment loan from the state. Emergency apportionment loans are provided only through a legislative appropriation that involves various lengthy and complicated steps and preparation by the district and county office.

FCMAT's analysis indicates that without significant budget adjustments, the district will be in severe financial distress and require outside assistance by June 30, 2011 or sooner.

FCMAT's analysis indicates that the district *will* be able to meet its current obligations in fiscal year 2009-10 and *will not* require an emergency state appropriation or temporary loan from the county office for fiscal year 2009-10 or 2010-11 based on the current financial information. However, this is based on the district making budget adjustments of at least $10 million and using the cash balances in "other funds" to cover most of the negative cash balances projected in the general fund by June 30, 2011.

As an intermediary step, the district can borrow funds from the county office under Education Code Provisions 42621 and 42622 if these funds exist and both parties can agree on the payment terms. The district also has an option to issue Tax Revenue Anticipation Notes (TRANS).

To retain its going-concern status and avoid the need for external assistance or intervention from the county office or state in future years, the district will still need to make significant budget adjustments (expenditure decreases or revenue enhancements). These will serve to offset deficit spending, declining enrollment and reduced state funding as well as the loss of one-time federal funds from the American Recovery and Reinvestment Act of 2009. FCMAT's analysis indicates that without significant budget adjustments, the district will be in severe financial distress and require outside assistance by June 30, 2011 or sooner.

Other

This report also includes several recommendations about staffing, class size reduction and the Medi-Cal Administrative Activities (MAA) program. Anything the district can do to increase revenues or decrease expenditures will improve the projected negative fund balance in subsequent fiscal years.

Findings and Recommendations

Staffing

During the last two fiscal years, the Antioch Unified School District has implemented budget expenditure reductions in response to the economic downturn in the nation and the state. However, additional expenditure reductions will continue to be required because the state's budget for the 2010-2011 fiscal year is expected to provide even fewer revenues for school districts than earlier projected.

The primary source of a district's revenues is calculated on the average daily attendance (ADA). Fewer students results in less revenues. Fewer students should also result in fewer employees to serve them, forcing districts to trim the number of personnel employed as enrollment declines. Since school districts spend 85-90% of their budgets on personnel and employee benefits, positions and staffing levels should be continuously monitored to ensure that districts do not employ more personnel than they can afford to serve students.

With revenues declining and compensation costs for personnel comprising the greatest expenditure, all school districts are compelled to consider ways to reduce the number of district personnel by staffing to contract limits, increasing class-size ratios, eliminating nonclassroom teaching positions, reducing administrative and classified support positions, eliminating student programs and services, and seeking bargaining contract concessions through negotiations. When school district positions must be decreased, there is often a demand for the elimination of positions farthest from the classroom, which means that administrative and classified support positions are often the first to be reduced. Antioch Unified implemented reductions to administrative and classified support staffing last fiscal year. As a result, district office support functions are maintained with a significantly reduced workforce. FCMAT attempted to compare district office support staffing among the comparison districts, but with all districts undergoing staffing reductions, it is not possible to utilize comparison data judiciously. The tables displaying the staffing in each district show very disparate figures because each district is organized differently, including dissimilar operational functions in different departments and varying combinations of departments. The district should determine the minimal administrative staffing necessary to continue to provide the required operational functions.

FCMAT utilized Ed-Data to identify several comparison districts while recognizing that every district is unique, and comparisons should be used judiciously. Ed Data (www.ed-data.k12.ca.us) is a statewide educational and data partnership that provides fiscal, demographic and performance data on California's K-12 schools. FCMAT selected six districts that have student enrollments within 20% of Antioch Unified's enrollment and within 15% of its reported free and reduced lunch eligibility. Two districts are in southern California, one in central California, and three in Alameda and Solano counties. The districts are Baldwin Park Unified in Los Angeles County, San Marcos Unified in San Diego County, Manteca Unified in San Joaquin County, Hayward Unified in Alameda County and Fairfield-Suisun Unified and Vallejo City Unified in Solano County. District comparison results from Ed-Data for the 2008-09 school year are indicated below.

Table 1: Comparison of Districts Based on 2008-09 Data Available in Ed-Data

District	County	Enroll	ELL	Free/ Reduced Meals	Largest Ethnic Group	Made AYP?	Full-Time Equiv	Per Pupil Ratio
Hayward	Alameda	22,098	34.4%	60.4%	Hispanic	No	1136.3	19.4
Fairfield-Suisun	Solano	22,496	17.9%	49.3%	Hispanic	No	1096.1	20.5
Vallejo City	Solano	16,672	17.0%	54.7%	African American	No	823.3	20.3
Manteca	San Joaquin	23,077	17.4%	47.5%	Hispanic	No	1062.6	21.7
Baldwin Park	Los Angeles	20,015	30.5%	58.0%	Hispanic	No	932.4	21.5
San Marcos	San Diego	17,852	23.3%	41.3%	Hispanic	No	770.8	23.2
Antioch	**Contra Costa**	**19,422**	**17.8%**	**50.9%**	**Hispanic**	**No**	**819.2**	**23.7**

In the 2008-09 fiscal year, the district had 19,422 students, 817.2 full-time equivalent teachers, and a pupil-teacher ratio of 23.8 students. There are three charter schools in the district. Approximately 34% of the student population is Hispanic, 22% is African American, 24% white, 1% American Indian, 5% Asian, 5% Filipino, 1.5% Pacific Islander, and 6.4% other. Approximately 18% of district students are English-language learners, and approximately 52% receive free or reduced price lunch meals. The district is also a program-improvement district.

The most current data available through Ed-Data is for the 2008-09 fiscal year. Numbers change significantly from year to year, making district comparisons less usable. District enrollment figures for the 2009-10 school year, for example, include approximately 330 fewer students than reported for the 2008-09 school year. Most California districts are involved in budget expenditure and personnel reductions, making a comparison of staffing numbers even more difficult.

Antioch Unified's administrative organizational structure includes the Office of the Superintendent, the Division of Educational Services headed by an Associate Superintendent, a Business Services Office headed by the chief business official (CBO), a Human Resources Department headed by a human resources officer, and an Office of Operations headed by the executive director of operations. These administrators are members of the superintendent's executive cabinet as is the executive director of educational programs and interventions. The district employs approximately 1,800 employees, 950 of which are certificated teachers.

The tables on the following pages compare staffing in the administrative offices of each of the comparison districts with that of Antioch Unified.

Business Services

The Antioch Unified Business Services Office is led by the chief business official (CBO) and is responsible for fiscal services, purchasing and warehouse, nutrition services, transportation, risk management, and charter schools. The staff of the Business Services Office includes an office manager, two directors, three managers, three supervisors and an analyst. Fiscal services is led by the director of fiscal services and supported by a manager of accounting, a supervisor of payroll and an accounting analyst. Nutrition services are supervised by the director of nutrition services, a manager of nutrition services and a leader of site and central kitchen managers. Transportation is headed by the manager of transportation and a supervisor of transportation. The office also includes a vehicle and equipment supervisor.

In the last two years, the director of purchasing and the risk manager positions were eliminated from the business office. Staff reductions were also made in payroll, accounting, and food services.

Comparing business services offices across districts is not straightforward and may not be useful because some business offices perform functions that are performed by the human resources office in other districts. These include functions such as risk management and payroll. In some districts, facilities, maintenance and operations, technology, or transportation are included in business services. However, for the purposes of this review, the staffing from the comparison districts is included in the following table.

Table 2: Business Services Office Staffing in Antioch USD and Comparison Districts

Job Title	Antioch	Hayward	Fairfield Suisun	Vallejo City	Manteca	Baldwin Park	San Marcos
CBO/ Asst Supt	1	1	1	1 A.S. & 1 CFO	1	1	1
Office Mgr/Sec/ Admin Asst	1		1	1	2		1
Director	2	5	9	3	3	3	4
Manager	3	7	1	10			
Supervisor	3	7	6		4	4	
Analyst	1			2		1	
Coordinator/ Specialist		1		3			1
Other Supervisory Role	1	2	1	11	2		
Clerical		11	6	5	5	2	
Technician		5	5	8	4	10	
Other Staff			31		7	8	
Total	12	40+	61*	45***	28****	29*****	7**

* Fairfield-Suisun Unified includes Food Services, Maintenance and Operations, and Transportation in the Business Services Office. Each department includes additional staffing. For example the Transportation Department includes a director, a secretary, three supervisors, two dispatchers and three mechanics.

** San Marcos Unified includes Facilities, Maintenance and Operations and Technology in the Business Services Office. Each department includes additional staffing. For example the Facilities Department includes a coordinator, accounting technician and two clerical positions, increasing the total by four positions.

*** Vallejo City Unified includes Finance, Facilities, and Maintenance and Operations in Business Operations and Support Services.

**** Manteca Unified includes Risk Management and Facilities in Business Services.

***** Baldwin Park Unified includes Benefits, Purchasing and Transportation in its Business Services.

+ Hayward Unified includes Maintenance and Operations, Child Nutrition, Security, Transportation, and Technology in Business Services.

Human Resources Office

Antioch Unified is a merit system district. A personnel commission composed of three personnel commissioners oversees the system and ensures the district adheres to the employment rules that govern classified employees. The human resources officer supports the personnel commission in its oversight of classified employees and the governing board in its oversight of certificated employees. The staff supporting human resources includes an executive assistant, an HR information systems analyst, a benefits manager and a benefits technician, two HR specialists and one HR technician I. Supporting the personnel commission is an assistant director of classified HR, an HR analyst, an administrative assistant, two HR technician IIs and one HR technician I.

Because most state school districts are nonmerit, comparing the roles and functions of the comparison districts to Antioch Unified is not as helpful as FCMAT would prefer. The staffing of the comparison districts is shown in the table below and represents as best as possible, the roles and functions of the human resources offices in these districts. Hayward Unified is also a merit district.

Table 3: Human Resources Office Staffing in Antioch USD and Comparison Districts

Job Title	Antioch	Hayward	Fairfield-Suisun	Vallejo City	Manteca	Baldwin Park	San Marcos
HR Officer/ Asst Supt	1	1	1	1	1	2	1
Director	1 (asst)	2	1	1	3		
Manager	1		1				
Supervisor					2		
Analyst	2	3	1				
Specialist	2		7	1		1	
Technician	5	5		2		4	3
Coordinator				1		1	1
Other Supervisory Role		1				1	
Office Mgr/Sec/ Admin Asst	2	1	2	1	3	2	1
Clerical/Recptnist			1	1	4	3	3
Total	14	14	14	8	13	14	9

Educational Services

An associate superintendent oversees instructional programs. The administrative staff includes an executive director of programs and intervention, a director for English-language learners, a director of special education, a director of assessment, a director of program improvement, and a director of student support services. There is also a program administrator for Beginning Teacher Support and Assessment (BTSA), Peer Assistance and Review (PAR), teacher support and an administrator for secondary school reform, two coordinators to support special education and a coordinator for student intervention support. Supervision of elementary and secondary principals is assigned to specific directors.

In the last two years, four administrative positions were eliminated. Numerous student programs were also eliminated, including Gifted and Talented Education (GATE) and the School Library Improvement Program (SLIP). The BTSA and PAR programs to support teachers were reduced.

School districts assign various functions to educational services. In some districts, assessment is part of technology and resides in business services. In other districts, technology is part of educational services. The Manteca Unified School District has a large health program composed of approximately nine nurses and three clerical personnel. Baldwin Park Unified also has eight nurses, and Hayward Unified has nine.

Table 4: Educational Services Staffing in Antioch USD and Comparison Districts

Job Title	Antioch	Hayward	Fairfield Suisun	Vallejo City	Manteca	Baldwin Park	San Marcos
Asst/Assoc Supt/ Exec Director	1	1	1	1	1 2	1 2	1
Office Mgr/Sec/ Admin Asst/ Exec Asst	1	3	1	6	6	3	1
Director/ Assistant Director	6	7	8	9	4	4	5
Administrator	2	1	3				
Supervisor					2		
Analyst		1					
Specialist						2	
Technician		6	8			4	
Coordinator	3	2	9		2	1	2
Other Supervisory Role		35		18	2	11	
Clerical		4	12		7	16	
Nurses		9			9	8	
Total	13	69	42*	34	35	52	9

* The Fairfield-Suisun USD includes Technology in its Educational Services Office, which results in increased positions in this category.

Operations Office

The district Operations Office is headed by an executive director of operations. The office is supported by an administrative assistant for technology and an administrative assistant for facilities, a director of maintenance and operations (M&O), a manager for M&O, a custodial supervisor and a night supervisor, a coordinator of educational technology, a supervisor of data systems and a supervisor for technology support.

On June 3, 2008, the district passed a $61.6 million general obligation bond to address facilities improvements at the older school sites. The first $20 million in bonds was issued with approximately $14 million remaining in the bond fund. The district was previously a financial hardship district, receiving state funds to build several new school sites and modernize older facilities.

Since 2007, technology and facilities were combined under one executive director, and the following positions were eliminated: Two technology technicians, one student support services position, 12 custodians, two grounds positions, one grounds supervisor, one craftsman – painter, and one electronics technician.

Several comparison school districts are organized differently, some with no separate office for operations, some with only certain support services, such as facilities, in an operations office.

Table 5: Operations Administrative Staffing in Antioch USD and Comparison Districts

Job Title	Antioch	Hayward	Fairfield Suisun	Vallejo City	Manteca	Baldwin Park	San Marcos
Asst/Assoc Supt				1			
Exec Director/ Director	1 1	 1	 1		1 2	1 2	1*
Office Mgr/Sec/ Admin Asst/Exec Asst	2			1	3	1	1*
Manager	1	1		5			
Supervisor	4				8	2	
Analyst							
Specialist						1	
Technician				2			1*
Coordinator	1						1*
Other Supervisory Role			2	4			
Clerical			2	2	5	5	1*
Total	10	2****	5**	15***	23+	12	5*

* In San Marcos USD, Facilities and Maintenance and Operations are in the Business Services Office. These facilities positions are included in the staffing count under Business Services for this district.

** Fairfield-Suisun USD reflects only the Facilities Department. Maintenance and Operations and Transportation are included under Business Services.

*** In Vallejo City USD, Facilities and M&O are included in Business Operations Support Services. These numbers were reported in the table comparing Business Services across the comparison districts.

**** Operations in the Hayward Unified District are included under Business Services.

+ Manteca Unified includes Nutrition Services, Transportation, Technology, Purchasing, Facilities and Maintenance and Operations in Operations.

School Site Administrative and Support Positions

School sites have very limited school budgets and receive Economic Impact Aid-Limited English Proficient (EIA-LEP) funds, EIA-disadvantaged funds and a per-pupil allocation from the general fund. Several eligible schools also receive Title I and/or funds from the Quality Education Investment Act (QEIA) of 2006.

Site staffing is allocated by the district office, but administrative and support positions at the school sites are not allocated according to district guidelines or formulas. Administrators perceive that support services are not allocated equitably. Elementary schools are staffed with one principal, but no assistant principal or counselor. Middle schools are assigned two assistant principals, and the two comprehensive high schools are assigned four assistant principals. Three small high school academies are headed by a principal with no assistant principal. The health academy has one counselor. A limited number of counselors are funded by federal stimulus funds and are assigned to the secondary schools. Some schools utilize their own funds to augment their counselor allocation. Counselor positions have been maintained for an additional year with federal stimulus funds.

Two library technicians are assigned to each comprehensive high school, and one library tech to each middle school. The elementary schools share library technicians, resulting in a half position.

In addition to the allocated teachers, a district elementary school is generally staffed with a principal, an administrative assistant, an office assistant, one day custodian, a .5 night custodian, and 2-4 lunch monitors. Instructional aides are assigned to support the special needs students and second-language learners. When possible, schools with sufficient funds may fund a part-time intervention teacher or coach.

A middle school is also generally staffed with a principal, two assistant principals, one or .5 counselor (augmented to 1 FTE by school funds), an administrative assistant, two office clerical, one attendance clerk, one registrar, one finance clerk/first aide position, one library technician, one day custodian and two night custodians, one campus security officer or two .5 officers, and three or four lunch-time monitors. Instructional aides are assigned to support special needs students and second-language learners.

A district comprehensive high school is also generally staffed with a principal or two co-principals, four assistant principals, three counselors, and various other support staff.

Certificated personnel are assigned to the school sites based on the school's projected enrollment and the districtwide averages identified in the certificated bargaining unit contract of 20:1 for K-3, 30.5:1 for grades 4-6, and 26.6:1 for grades 7-12. However, a review of classroom assignments found class sizes with fewer students than contract limits, particularly at the secondary level. School schedules should be monitored carefully to eliminate undersized classes and reduce the number of teachers assigned. The district should initiate negotiations with the certificated bargaining unit to revisit the contract provisions on class-size average limits and preparation periods. The district should also revisit the use of teacher conference periods at the secondary schools. Even if negotiations do not allow for larger class sizes, it is important for classes to remain at the contracted limits.

Sites with Title I funds and/or QEIA funds augment the number of teaching staff members allocated to their sites to maintain small class sizes.

Some school-site positions have been reduced from 12 months to 11 months. These positions should be revisited since several classified site positions have a longer work year than the site administrator who is responsible for supervising the personnel in these positions.

The district has scheduling problems, some of which could only be resolved through negotiations to change the current contract language.

Secondary master schedules should be monitored to ensure that teachers teach five instructional periods and have no more than one preparation period and one conference period. The conference period assignment should be revisited to ensure all students have access to seven instructional periods.

Elementary preparation periods should also be revisited. The district should consider negotiating a change or suspension to contract language to reduce the number of minutes required.

Recommendations

The district should:

1. Determine the district office administrative staffing necessary to maintain required support services to the school sites and student programs.
2. Establish guidelines for minimum administrative and classified support positions to sites and offices.
3. Assign teaching staff to the school sites according to the limits established by the contract.
4. Negotiate with the certificated bargaining unit to increase K-12 class-size ratios until revenues from the state increase.
5. Monitor secondary master schedules closely to reduce the number of undersized class sections and restrict the overallocation of required instructional staff.
6. Monitor secondary master schedules to ensure that teachers teach five instructional periods and have no more than one preparation period and one conference period, according to the union contract.
7. Revisit elementary preparation periods for a potential reduction in minutes.

Multiyear Forecast

Multiyear financial projections (MYFPs) are required by AB 1200 and AB 2756 and are a part of the adoption budget and interim reporting process. In June 2004, AB 2756 (Daucher) was passed and signed into law on an urgency basis. This legislation made substantive changes to the financial accountability and oversight used to monitor the fiscal position of school districts and county offices. Among other things, AB 2756 strengthened the roles of the superintendent of public instruction (SPI) and county offices of education and their ability to intervene during fiscal crises, including requesting assistance from FCMAT.

MYFPs should be produced accurately and on time, and contain the most current fiscal information available. MYFPs allow the district to project revenues and expenditures and help ensure it can meet its financial obligations in the current and two subsequent fiscal years. MYFPs also help districts make more informed decisions and forecast the effect of proposed decisions, including negotiations. Projections should be a part of annual budget development and evaluated and updated during each major financial reporting period. In developing and implementing the multiyear financial projection, the district's primary objectives are to achieve and sustain a balanced budget, improve academic achievement through the incorporation of district goals and objectives, and maintain local control. MYFP helps identify specific planning milestones that facilitate decision-making. Financial planning is crucial for every school district, regardless of its size or structure. Further, long-term financial planning allows a district to strategically align the budget with instructional programs and goals.

The district has historically developed MYFPs using the California Department of Education's (CDE's) Standardized Account Code Structure (SACS) software and Microsoft Excel spreadsheets. The district should consider using FCMAT's Budget Explorer software, a Web-based forecasting tool that is free to the state's school districts and allows projections to be developed at the resource level. This can provide a greater level of detail, greater accuracy and better financial planning. The district should continue to ensure it obtains and uses updated budget and projection data as the basis for financial decisions that will affect current and future students.

To prepare the MYFP, FCMAT reviewed each district fund to identify trends and formulate questions about the status of budgetary accounts. This review allowed FCMAT to project the resources in the general fund for the next two fiscal years and demonstrate any effects from other funds on the general fund.

California school districts and county offices use many different methods and software products to prepare MYFPs. FCMAT's MYFP for the district's general fund was prepared using Budget Explorer. The latest version of this software includes a cash flow module that is fully integrated with the budget projection module and includes the latest cash flow deferral schedules from the California Department of Education.

FCMAT also used a spreadsheet to consider revenue and expenditure trends from prior years. The information in both applications was used to validate the district's 2009-10 financial data and forecast the 2010-11 and 2011-12 fiscal years. The final Budget Explorer projection is included with this management report, and FCMAT can provide the district staff with access to Budget Explorer for projection files upon request.

Any financial forecast has inherent limitations because it is based on certain criteria and assumptions and not exact calculations. Limitations include issues such as the accuracy of baseline data, the unpredictable timing of negotiations, unanticipated changes in enrollment trends, and changing state, federal and local economic conditions. Even trends have limitations as evidenced by the state's unusual budgetary cycles over the last two fiscal years especially with previously restricted categorical programs now reclassified as unrestricted. To maintain the most accurate and meaningful data, the projection should be updated at least at each interim financial reporting period and during collective bargaining negotiations to determine the fiscal impact of any potential contractual changes.

Multiyear projections in a time of fiscal instability can become somewhat unreliable, especially when projecting future fiscal years because anticipated revenue projections from the state frequently change. As projection variables such as a deficit factor adjustments change, the MYFP can be quickly updated, allowing the district to understand the ramifications of state-imposed budget adjustments. Districts throughout the state were forced to update multiyear assumptions and projections several times during the prior fiscal year as the state continued to experience severe revenue declines. Districts will need to monitor and update projections regularly during this continued period of uncertainty.

AB 1200 Oversight

If a district cannot meet its financial obligations for the current or two subsequent fiscal years or has a qualified or negative budget certification, the county superintendent of schools is required to notify the district's governing board and the state superintendent of public instruction (SPI). The county office is required to follow Education Code section 42127.6 in assisting a school district in this situation. Assistance may include assigning a fiscal expert to advise the district on financial issues, conducting a study of the district's financial and budgetary conditions and requiring the district to submit a proposal for addressing its fiscal condition. In the case of a district that does not meet its required reserve levels, the MYFP is intended to help the county office and district formulate a plan to regain fiscal solvency and restore the required reserves and ending fund balance.

The district faces substantial fiscal challenges that will require the governing board to make and implement difficult decisions immediately.

Regular and frequent budget monitoring becomes critical in times of fiscal uncertainty. The district will need to ensure that multiyear financial projections are updated and that the information is accurate and based on the most current assumptions. This is particularly important since economic indicators may change rapidly as state continues to struggle to balance its budget and cash flow.

FCMAT updated the multiyear projections to include the latest budget adjustments signed into law during the special state legislative session that ended in February 2009 for 2008-09 and 2009-10 as well as to subsequent special legislation. The MYFP developed for this report indicates that the district will not be able to maintain its required reserves in the subsequent two fiscal years. The district faces substantial fiscal challenges that will require the governing board to make and implement difficult decisions immediately.

Multiyear Financial Projection Assumptions

In evaluating the MYFP, much attention is focused on the bottom line, which indicates the district's undesignated, unappropriated fund balance. If the bottom line shows a positive unappropriated fund balance, this amount may be used by the governing board and/or the superintendent to improve educational programs, increase employee compensation or spend in other categories. However, if the unappropriated fund balance is negative, the deficit is the amount by which the budget must be reduced to sustain the recommended reserve levels and board-designated reserves under AB 1200 guidelines. The projection should be viewed comprehensively, and the district should determine the compounding effects that using any or all of the unappropriated fund balance will have on the projection in the current and future years. The unappropriated balance and the corresponding compound effects can be clearly determined as the years proceed.

FCMAT reviewed district records, interviewed staff members and examined financial reports to gather the information needed to prepare the MYFP. The review included a summary assessment of the district's 2008-09 unaudited actuals, 2009-10 actuals to date, 2009-10 adopted budget, 2009-10 first interim report and other financial reports. It also included the district's other funds, as well as actual expenditures charged against the funds as of January 2010. FCMAT used the district's 2009-10 updated budget as the base year for the attached MYFP. FCMAT reviewed the district's budget assumptions and additional requested clarification to validate the 2009-10 adopted budget and determine how the 2009-10 budget amounts should be indicated in the MYFP.

The budget assumptions include conservative economic factors and estimates provided by the educational consulting firm School Services of California in its current Financial Dartboard, which was released in January 2010 after the governor released his 2010-11 budget proposal.

The governor's 2009-10 and 2010-11 budget proposals and subsequent legislation include severe budget reductions to education. This legislation includes a one-time budget reduction of $252.83 per ADA based on the funded 2008-09 second principal apportionment (P-2) ADA in the 2009-10 fiscal year according to ABX4 3 [Chapter 3/2009-10]). FCMAT included all the projection parameters outlined on the Financial Dartboard such as CPI, lottery and interest as of January 2010.

The assumptions of FCMAT's MYFP include the following:

2009-10

A funded ADA of 18,255.29

Step-and-column increases of 1.9% for certificated employees and 1.33% for classified employees

No cost-of-living adjustment (COLA) on salary

A statutory COLA of 4.25% on the revenue limit

A revenue limit deficit of 18.355%

A reduction of $252.83 per ADA under revenue limit adjustments

A restricted lottery amount of $13 per ADA

An unrestricted lottery amount of $110 per ADA

A California Consumer Price Index (CPI) rate of .80%

An interest rate of 3.5%

A 3% reserve

A reduction in the routine restricted maintenance account (RRMA) contribution to cover budgeted expenses since 3% is no longer required

Books and supplies (object codes in the 4000s) and services/operating costs (object codes in the 5000s) increased by the CPI

The 2008-09 state-approved indirect cost rate

Increased contributions to special education and transportation each year because of increasing costs and expenditures in these programs

No budget for mandated costs

2010-11

A funded ADA of 18,021.84

Step-and column increases of 1.9% for certificated employees and 1.33% for classified employees

No COLA on salary

A statutory COLA of -0.38% on the revenue limit

A revenue limit deficit of 18.355%

A reduction of $201.00 per ADA under other revenue limit adjustments

A restricted lottery amount of $13 per ADA

An unrestricted lottery amount of $110 per ADA

A California consumer price index (CPI) increase of 2%

Interest rate of 3.9%

An assumed reserve requirement of 3%, which the enclosed projections will indicate the district is unable to maintain

A reduction in the RRMA contribution to cover budgeted expenses since 3% is no longer required

An increase in books and supplies (object codes in the 4000s) and services/operating costs (object codes in the 5000s) by the CPI amount

The 2008-09 state-approved indirect cost rate

Increased contributions to special education and transportation each year because of increasing costs and expenditures in these programs. In addition, other resources may reflect a contribution if salaries and benefits are a larger amount than budgeted revenues.

No budget for mandated costs

2011-12

A funded ADA of 17,287.47

Step-and-column increases of 1.9% for certificated employees and 1.33% for classified employees

No COLA on salary

A statutory COLA of 1.80% on the revenue limit

A revenue limit deficit of 18.355%

A reduction of $201.00 per ADA under other revenue limit adjustments

A restricted lottery amount of $13 per ADA

An unrestricted lottery amount of $110 per ADA

A California CPI rate of 2.6%

An interest rate of 4.3%

An assumed reserve requirement of 3%, which the district is unable to maintain according to the enclosed projections

A reduction in the RRMA contribution to cover budgeted expenses since 3% is no longer required

Books and supplies (object codes in the 4000s) and services/operating costs (object codes in the 5000s) were increased by the CPI rate

The 2008-09 state-approved indirect cost rate

Increased contributions to special education and transportation each year because of increasing costs and expenditures in these programs. In addition, other resources may reflect a contribution if salaries and benefits are a larger amount than budgeted revenues.

No budget for mandated costs

Multiyear Financial Projection Analysis

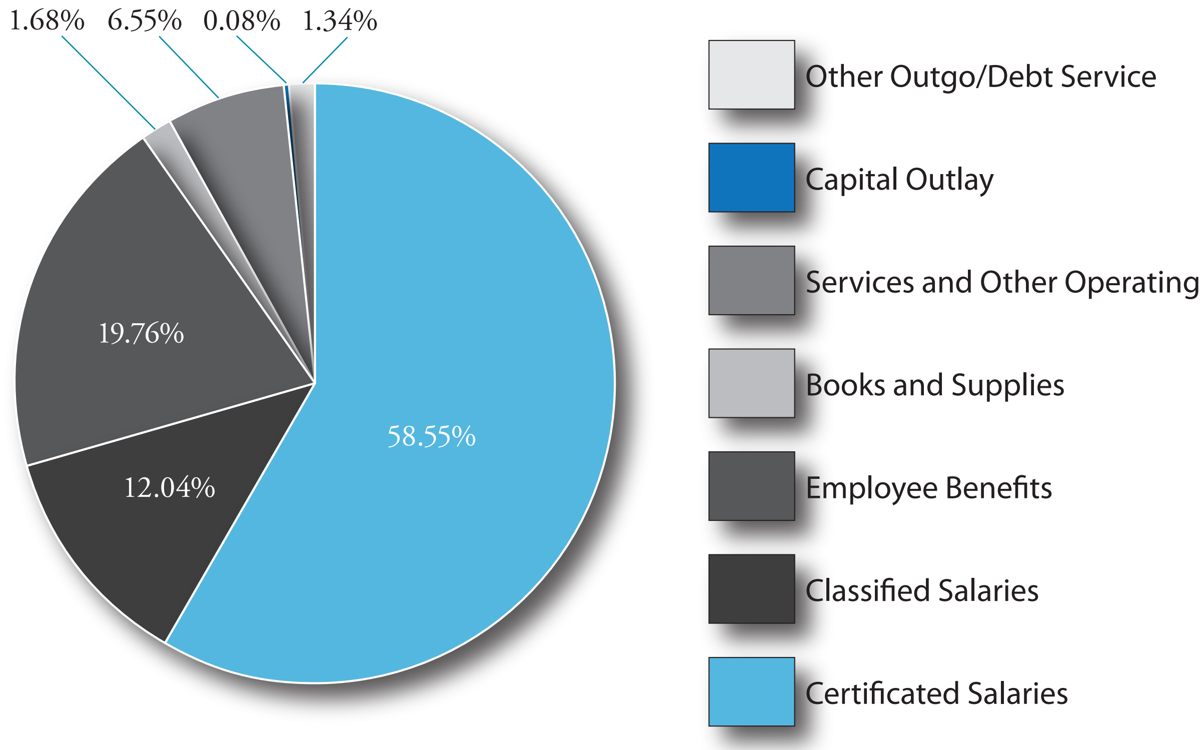
The primary purpose of a MYFP is to project the district's budget over several fiscal years using budget assumptions that allow the district to achieve and sustain a balanced budget and meet the required minimum reserve for economic uncertainties.

FCMAT projected revenue and expenditures based on data that utilizes a three-year average of district expenditures, including carryover. FCMAT's MYFP assumes that the district's current ongoing costs will continue, including the cost of step-and-column adjustments, utilities and other expenditures such as contributions to special education. FCMAT also assumes that the balances in the other funds will remain as estimated as of June 30, 2010 for future years, which assists with future cash flow.

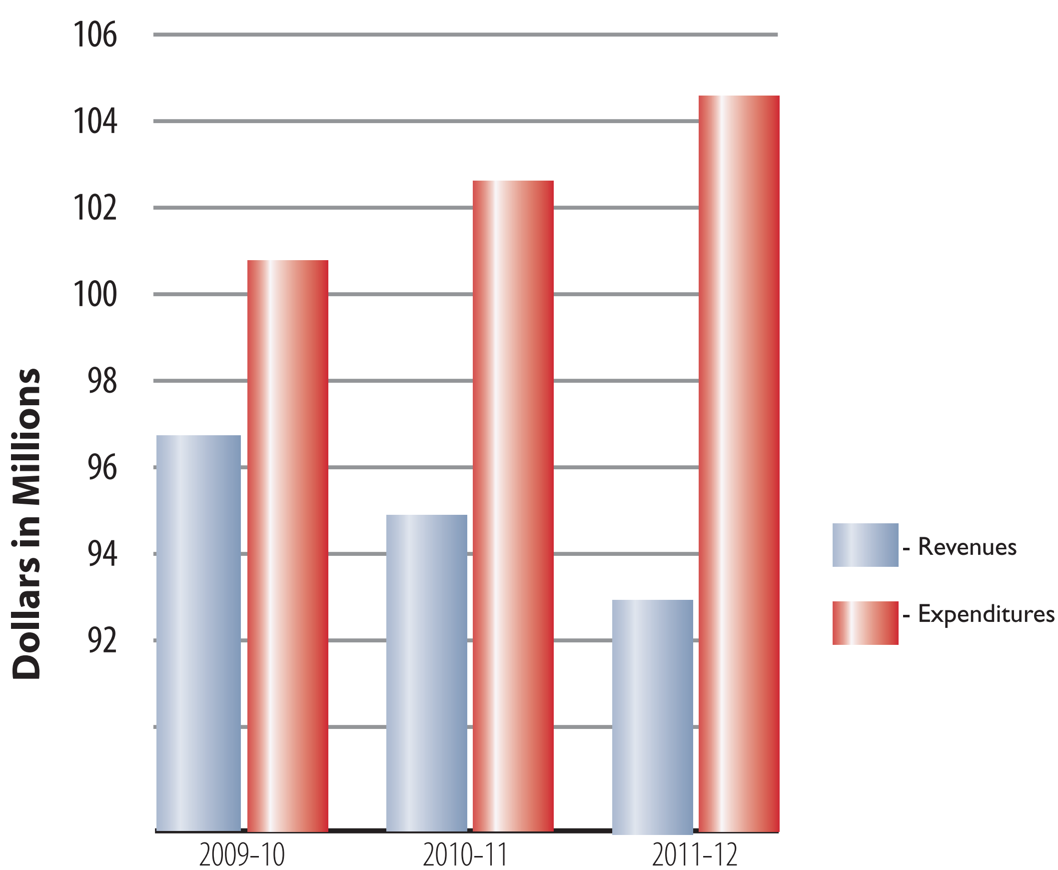
The district's general fund budget is a combination of unrestricted general purpose dollars and restricted grants and categorical funding. When analyzing the district's budget, much attention is focused on the unrestricted budget in particular the unappropriated ending fund balance.

The following table demonstrates that the district is in financial crisis. The unrestricted budget is projected to have a shortfall in the general fund operating budget in two of three fiscal years.

District Expenditures by Area



Budget Revenues and Expenditures by Year



FCMAT's MYFP shows that the district will be able to maintain the recommended 3% reserve for economic uncertainties in the 2009-10 fiscal year, but will be unable to do so in the 2010-11 and/or 2011-12 fiscal years. FCMAT's MYFP is based on the assumptions listed earlier in this letter, but excludes the effect of any unsettled negotiations or changes to ongoing costs that have not been approved by the governing board. The MYFP assumes that the district will continue to operate in the same manner, with the current ongoing costs for salaries and benefits. Salary increases and/or health-and welfare-benefit increases would significantly affect the ending fund balance and the district's financial solvency.

ABX4 2 (Evans, D-Santa Rosa), approved by the legislature and signed by the governor on July 28, 2009, provides for flexibility regarding the reserve for economic uncertainties. In that bill, school agencies are allowed to reduce the reserve to one-third of the statutory level in 2009-10. The legislation requires the school agency to make progress toward reinstating the reserve level to its statutory level of 3% for most districts in 2010-11 and restore the 3% requirement in 2011-12. The district is normally required to maintain a 3% reserve, but based on provisions of the current budget act, it can legally reduce that reserve level to 1% in 2009-10. In its MYFP, FCMAT continues to include the reserve at 3% for all years. These reserve requirements should be considered minimal and in most cases are inadequate, particularly when a reserve of 3% covers only an estimated six days of payroll. Further, because the reserve is a one-time resource, spending these resources or reducing them to 1% solves a financial reporting issue temporarily, but delays a permanent solution.

In difficult economic times, the reserve allows the district time to make permanent adjustments to its budget. If the minimum reserve levels were reduced by two-thirds, budget reductions of twice that amount would be necessary to fully restore the reserve by 2011-12. FCMAT believes that the percentages established in the criteria and standards for reserves before the state budget was enacted are the bare minimum. Therefore, Antioch Unified should work towards increasing the reserve to a percentage that is more than the current 3%.

The district should update its projections as the state budget continues to be developed and revised. The potential for additional reductions to the current 2009-10 fiscal year always exists. To clearly understand its financial condition, the district should make adjustments to the projection when the state makes final decisions in these areas. Other adjustments may also be necessary as a result of the growing state budget crisis since its full effect on educational agencies is still unclear.

School district budgets should be managed very conservatively over the next few years. Since the district's multiyear projections anticipate deficit spending and fund-balance shortfalls after the 3% reserve of $335,069.32 in 2010-11 and $17,148,862.90 in 2011-12, it should take immediate action to reduce the deficit and correct the problem. The earlier this action is taken, the greater the impact on the district's multiyear financial outlook. Each dollar of ongoing expenditure eliminated this year results in three dollars of ongoing expenditures eliminated in the multiyear projections and a three-dollar improvement in reserves. Even a seemingly high ending fund balance is unlikely to carry a district through the next few years. This reinforces the need for affected parties to be well aware of the multiyear projections in assessing the district's fiscal condition.

It is difficult for school districts to deal with the financial pressures that arise from significantly reduced funding, apportionment deferrals and the uncertainty associated with a volatile economy. Therefore, districts should develop contingency plans with maximum flexibility. The district should begin planning for necessary reductions for 2010-11 and 2011-12. If revenues exceed current budget estimates, expenditures may be restored, but budget reductions should be based on today's economic information.

Because the MYFP shows that the district is not able to maintain the required reserve level of 3% in the two subsequent years, FCMAT outlined several options to reduce expenditures or increase revenues. This list is not intended to be all-inclusive, but should be considered as budget adjustments are made. Some of the following items may be subject to negotiations and should be excluded from any projections until acted on by the governing board:

- Implement the recommendations of a recent FCMAT report on the district's special education program. The report discusses how to reduce costs while maintaining an effective program. FCMAT has not factored in any of the anticipated savings; however, implementation of these recommendations could reduce expenditures in the current and future years and improve the district's fiscal position.
- Maximize categorical flexibility options under the provisions of the revised budget act. Some categorical programs that could be swept into unrestricted are still operated as they were before, producing no cost savings. These programs should be reviewed for elimination or reduction since revenue will remain constant regardless of program status.
- Increase class sizes according to the collective bargaining agreement(s). In addition, the district should consider increasing class sizes through negotiations.
- Use remaining amounts of federal stimulus dollars (from the American Recovery and Reinvestment Act of 2009 or ARRA) that have not been spent.
- Review the ARRA funds used to backfill positions and programs that were cut earlier from the general fund budget. These federal one-time funds will no longer be available, and these positions and programs will no longer be able to be maintained
- Implement new programs to increase attendance.
- Follow the established staffing ratios for teachers by grade level and credential to serve the anticipated number of students. The district should not staff higher than the required ratios and should hire additional staff only when more students enroll than anticipated.
- Review specialized staffing being charged to the unrestricted budget to potentially charge the expenditure to an existing categorical program.
- Review other significant staffing areas such as special education and transportation to ensure that the staffing budget is accurate for the number of students expected to be served.
- Assign the staff to prepare projections for the district's other funds; especially child development, cafeteria, and adult education; to ensure that staffing and other budget projections will allow those programs to be self-sufficient. If they are not, the district should balance the budgets by increasing revenues and/or decreasing expenditures, or plan to provide some general fund support.
- Consider reducing the work year (number of work days) for administrators and site classified employees. The district should consider implementing furlough days, which would result in the same savings but on a temporary basis.

- Consider closing some small schools, perhaps one or two elementary schools or academies. If the academies are made part of the larger comprehensive high school, an administrator could be eliminated, and the costs associated with the separate site could be eliminated.
- Consider establishing fluid boundaries between neighboring elementary schools to better accommodate the 20-to-1 ratio. For example, a student on the borderline between two elementary schools could attend either school depending on whether there is room in a class before meeting the 20-to-1 limit.
- Consider offering preschool for a fee at surplus sites to be self-supporting.
- Consider offering preschool through an adult education cooperative.

Recommendations

The district should:

1. Begin preparing immediately for a period of fiscal instability.
2. Adopt a budget and multiyear projections that eliminate deficit spending and meet reserve requirements in the budget and projection's years.
3. Ensure that multiyear financial projections are accurate and up to date.
4. Review projected enrollment and ADA calculations to ensure they are accurate and conservative.
5. Regularly review revenue and expenditure projections for reasonableness, and make adjustments accordingly.
6. Complete an in-depth analysis and review of expenditures, and reduce costs where possible.
7. Compare budgeted expenditures to actual expenditures and encumbrances, and make adjustments accordingly.
8. Evaluate and maximize all state flexibility options provided in the 2009-10 state budgets.
9. Review contributions to restricted programs and ensure all restricted programs are self-sustaining.
10. Ensure that all programs are charged the maximum allowable indirect cost rate.
11. Carefully review federal stimulus (ARRA) funding rules for accountability and reporting requirements.
12. Create a one-time spending plan for the federal stimulus (ARRA) funding.
13. Explore options to attract and retain students and increase the ratio of student attendance to enrollment.

Cash Flow Management and Projections

Because of the budget crises at the state and national levels, cash management is one of the main concerns for every school district. The state has a history of deferring payments to school districts, starting with deferral of the 2002-03 June apportionment. The 2008-09 and 2009-10 state budget acts further complicate the situation with numerous additional deferrals. As a result, it is important for the district to monitor its current level of cash frequently and project cash flow to determine whether cash will be sufficient to meet future financial requirements.

The district is required to prepare a cash-flow worksheet in conjunction with its first- and second-interim financial reports. A cash-flow projection is also required with a third-interim report, which districts are required to submit when they have a qualified or negative certification during the first- or second-interim reporting period. Each section of the cash flow worksheet, including revenue, expenditure, prior-year accruals, and net increase/decrease in fund balance, should be carefully reviewed to ensure it matches the appropriate year-to-date amounts and that the projected total revenues for the year are adjusted for any variances. The anticipated amounts on the cash-flow documents should agree with the working budget.

Based on FCMAT's analysis, the district is estimated to have a cash balance of $1,840,317.09 in its general fund as of June 30, 2010 and a negative balance of $(14,591,682.56) as of June 30, 2011. These estimates exclude the use of temporary borrowing from other funds under Education Code 42603. They are based on the effect of all other district funds on the general fund reflected in the previous MYFP, assuming that those funds are not expended in a manner greater than past trends. The cash flow and all multiyear projections are based on current information regarding the status of district projects, expenditures and funding and known state deferrals. The data indicates the district should make significant budget adjustments to retain its going-concern status through June 30, 2011.

The district is projected to have a cash balance of approximately $7 million in the building fund as of June 30, 2011 based on the current budget (assuming the amount budgeted in 2009-10 is spent, and no other projects are completed in 2010-11). Districts can legally transfer up to 75% of that fund balance to temporarily cover negative balances. The $7 million would be insufficient to cover the $(14,591,682.56) projected shortfall as of June 30, 2011 because only 75% or $5.2 million would be available for transfer. In this case, the district would have to decrease its budget by almost $10 million to maintain sufficient cash at June 30, 2011. Otherwise, it would be insolvent, necessitating outside measures that include a state loan. Budget adjustments of $10 million may actually be the bare minimum because the state budget will likely worsen, necessitating larger budget decreases to remain solvent. The amount will also need to be larger if the balance in the building fund is less than $7 million. This does not eradicate the district's structural deficit, but temporarily resolves the cash insolvency issue. If the bare minimum of $10 million is decreased for cash flow purposes, the structural deficit will deteriorate over time.

The following two tables show FCMAT's calculation of the district's cash flow for fiscal years 2009-10 and 2010-11.

Cash Flow 2009-10

Name	Object Code	Budget	Jul	Aug	Sep	Oct	Nov	Dec
			Actual	Actual	Actual	Actual	Actual	Actual
Beginning Cash Balance			**$14,639,731.75**	**$9,514,311.00**	**$15,347,072.72**	**$11,975,176.72**	**$12,649,597.72**	**$3,587,049.72**
Receipts								
Revenue Limit Sources	8010 - 8099	$91,817,489.93	$41,128.47	$0.00	$5,411,481.00	$8,150,430.00	($88,451.00)	$15,190,221.00
Federal Revenues	8100 - 8299	$10,775,614.07	$0.00	$995,210.00	$918,943.00	$659,275.00	$1,343,426.00	$62,500.00
Other State Revenues	8300 - 8599	$21,174,982.00	$0.00	$458,814.00	$1,003,109.00	$3,107,170.00	$707,978.00	$1,711,346.00
Other Local Revenues	8600 - 8799	$7,538,221.00	$165,015.00	$935,219.00	$607,375.00	$562,889.00	$667,002.00	$75,146.00
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts		**$131,306,307.00**	**$206,143.47**	**$2,389,243.00**	**$7,940,908.00**	**$12,479,764.00**	**$2,629,955.00**	**$17,039,213.00**
Disbursements								
Certificated Salaries	1000 - 1999	$74,427,931.00	$4,716,148.00	$6,302,667.00	$6,193,407.00	$6,214,446.00	$6,376,588.00	$6,330,937.00
Classified Salaries	2000 - 2999	$20,619,856.00	$2,255,946.00	$1,610,826.00	$1,683,075.00	$1,717,553.00	$1,751,642.00	$1,783,775.00
Employee Benefits	3000 - 3999	$26,613,269.00	$2,022,011.00	$2,218,532.00	$2,230,602.00	$2,132,803.00	$2,182,015.00	$2,261,349.00
Books and Supplies	4000 - 4999	$8,958,838.00	$2,076,755.00	$1,870,203.00	$1,192,253.00	$1,722,001.00	$1,382,258.00	$838,855.00
Services and Other Operating	5000 - 5999	$14,441,391.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay	6000 - 6900	$225,092.00	$14,485.00	$0.00	$13,467.00	$18,540.00	$0.00	$88,127.00
Other Outgo	7000 - 7299	$48,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($360,290.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Debt Service	7430 - 7439	$1,461,344.00	$122,022.22	$1,034,339.28	$0.00	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$389,497.00	$0.00	$0.00	$0.00	$0.00	$0.00	($4,709.00)
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Disbursements		**$146,824,928.00**	**$11,207,367.22**	**$13,036,567.28**	**$11,312,804.00**	**$11,805,343.00**	**$11,692,503.00**	**$11,298,334.00**
Assets								
Revolving Cash Account	9130	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash with a Fiscal Agent/Trustee	9135	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Receivable	9200	$0.00	$5,875,803.00	$16,480,086.00	$0.00	$0.00	$0.00	$0.00
Due from Other Funds	9310	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Assets		**$0.00**	**$5,875,803.00**	**$16,480,086.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Liabilities								
Accounts Payable (Current Liabilities)	9500	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Grantor Governments	9590	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Other Funds	9610	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Deferred Revenue	9650	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Liabilities		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Ending Cash Balance			**$9,514,311.00**	**$15,347,072.72**	**$11,975,176.72**	**$12,649,597.72**	**$3,587,049.72**	**$9,327,928.72**
Blue - projected								
Black - actuals								

Name	Object Code	Jan	Feb	Mar	Apr	May	Jun	YTD Actuals Plus Projected Cash	Accruals	Totals	Variance
		Actual	Projected	Projected	Projected	Projected	Projected				
Beginning Cash Balance		**$9,327,928.72**	**$16,441,967.72**	**$7,219,230.33**	**$4,483,674.35**	**$14,617,771.91**	**$11,707,225.52**				
Receipts											
Revenue Limit Sources	8010 - 8099	$14,187,720.00	$307,155.00	$5,528,785.00	$18,752,474.00	$5,253,365.00	$0.00	$72,734,308.47	$19,083,181.46	$91,817,489.93	$0.00
Federal Revenues	8100 - 8299	$204,645.00	$451,340.00	$209,778.30	$1,359,028.00	$347,347.61	$970,554.00	$7,522,046.91	$3,253,567.16	$10,775,614.07	$0.00
Other State Revenues	8300 - 8599	$2,696,988.00	$1,720,181.75	$3,147,000.48	$1,480,813.38	$1,259,196.38	$926,784.83	$18,219,381.82	$2,955,600.18	$21,174,982.00	$0.00
Other Local Revenues	8600 - 8799	$1,535,949.00	$174,522.76	$35,245.64	$179,070.58	$1,824,246.02	$436,591.13	$7,198,271.13	$339,949.87	$7,538,221.00	$0.00
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts		**$18,625,302.00**	**$2,653,199.51**	**$8,920,809.42**	**$21,771,385.96**	**$8,684,155.01**	**$2,333,929.96**	**$105,674,008.33**	**$25,632,298.67**	**$131,306,307.00**	**$0.00**
Disbursements											
Certificated Salaries	1000 - 1999	$6,171,451.00	$6,217,216.84	$6,217,216.84	$6,217,216.84	$6,217,216.84	$6,562,617.77	$73,737,129.13	$690,801.87	$74,427,931.00	$0.00
Classified Salaries	2000 - 2999	$1,711,640.00	$1,713,601.00	$1,739,319.00	$1,726,482.00	$1,723,779.00	$1,744,598.00	$21,162,236.00	($542,380.00)	$20,619,856.00	$0.00
Employee Benefits	3000 - 3999	$2,229,698.00	$2,125,548.56	$2,125,548.56	$2,125,548.56	$2,125,548.56	$2,361,720.62	$26,140,924.86	$472,344.14	$26,613,269.00	$0.00
Books and Supplies	4000 - 4999	$1,367,819.00	$1,514,588.00	$1,574,281.00	$1,568,041.00	$1,528,157.00	$1,449,986.00	$18,085,197.00	($9,126,359.00)	$8,958,838.00	$0.00
Services and Other Operating	5000 - 5999	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,441,391.00	$14,441,391.00	$0.00
Capital Outlay	6000 - 6900	$30,655.00	$0.00	$0.00	$0.00	$0.00	$0.00	$165,274.00	$59,818.20	$225,092.20	($0.20)
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00	$0.00	$0.00	$48,000.00	$48,000.00	$0.00	$48,000.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	$0.00	$0.00	$0.00	$0.00	$0.00	($360,290.00)	($360,290.00)	$0.00	($360,290.00)	$0.00
Debt Service	7430 - 7439	$0.00	$304,982.50	$0.00	$0.00	$0.00	$0.00	$1,461,344.00	$0.00	$1,461,344.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00	$0.00	$0.00	$394,206.00	$389,497.00	$0.00	$389,497.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Disbursements		**$11,511,263.00**	**$11,875,936.90**	**$11,656,365.40**	**$11,637,288.40**	**$11,594,701.40**	**$12,200,838.39**	**$140,829,311.99**	**$5,995,616.21**	**$146,824,928.20**	**($0.20)**
Assets											
Revolving Cash Account	9130	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash with a Fiscal Agent/Trustee	9135	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Receivable	9200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$22,355,889.00	$0.00	$22,355,889.00	$22,355,889.00
Due from Other Funds	9310	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Assets		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$22,355,889.00**	**$0.00**	**$22,355,889.00**	**$22,355,889.00**
Liabilities											
Accounts Payable (Current Liabilities)	9500	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Grantor Governments	9590	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Other Funds	9610	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Deferred Revenue	9650	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Liabilities		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Ending Cash Balance		**$16,441,967.72**	**$7,219,230.33**	**$4,483,674.35**	**$14,617,771.91**	**$11,707,225.52**	**$1,840,317.09**				
Blue - projected											
Black - actuals											

Cash Flow 2010-11

Name	Object Code	Budget	Jul	Aug	Sep	Oct	Nov	Dec
			Projected	Projected	Projected	Projected	Projected	Projected
Beginning Cash Balance			**$1,840,317.09**	**$19,941,374.57**	**$17,146,337.24**	**$13,445,789.72**	**$7,494,755.52**	**$1,244,757.93**
Receipts								
Revenue Limit Sources	8010 - 8099	$91,281,633.86	$4,381,963.33	$4,381,963.33	$5,476,768.04	$5,476,768.04	$5,476,768.04	$16,191,283.44
Federal Revenues	8100 - 8299	$10,309,394.13	$0.00	$0.00	$1,258,024.30	$8,000.00	$62,500.00	$1,332,026.00
Other State Revenues	8300 - 8599	$20,783,655.74	$260,838.05	$260,838.05	$469,508.48	$1,028,467.31	$730,070.92	$469,508.48
Other Local Revenues	8600 - 8799	$7,546,489.00	$0.00	$0.00	$1,743,907.75	$55,067.00	$0.00	$0.00
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts		**$129,921,172.73**	**$4,642,801.38**	**$4,642,801.38**	**$8,948,208.56**	**$6,568,302.35**	**$6,269,338.96**	**$17,992,817.91**
Disbursements								
Certificated Salaries	1000 - 1999	$75,823,773.13	$2,274,713.19	$3,791,188.66	$6,824,139.58	$6,824,139.58	$6,824,139.58	$6,824,139.58
Classified Salaries	2000 - 2999	$20,889,445.10	$626,683.35	$1,044,472.26	$1,880,050.06	$1,880,050.06	$1,880,050.06	$1,880,050.06
Employee Benefits	3000 - 3999	$26,847,772.98	$805,433.19	$1,073,910.92	$2,416,299.57	$2,416,299.57	$2,416,299.57	$2,416,299.57
Books and Supplies	4000 - 4999	$5,666,857.93	$453,348.63	$510,017.21	$510,017.21	$396,680.06	$396,680.06	$396,680.06
Services and Other Operating	5000 - 5999	$14,115,645.50	$988,095.19	$988,095.19	$988,095.19	$988,095.19	$988,095.19	$988,095.19
Capital Outlay	6000 - 6900	$201,029.79	$30,154.47	$30,154.47	$30,154.47	$14,072.09	$14,072.09	$14,072.09
Other Outgo	7000 - 7299	$48,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($326,872.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Debt Service	7430 - 7439	$1,461,344.00	$0.00	$0.00	$0.00	$0.00	$0.00	$730,672.00
Interfund Transfers Out	7600 - 7629	$700,658.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Disbursements		**$145,427,654.43**	**$5,178,428.02**	**$7,437,838.71**	**$12,648,756.08**	**$12,519,336.55**	**$12,519,336.55**	**$13,250,008.55**
Assets								
Revolving Cash Account	9130	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash with a Fiscal Agent/Trustee	9135	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Receivable	9200	$24,632,300.33	$24,632,300.33	$0.00	$0.00	$0.00	$0.00	$0.00
Due from Other Funds	9310	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Assets		**$24,632,300.33**	**$24,632,300.33**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Liabilities								
Accounts Payable (Current Liabilities)	9500	$5,995,616.21	$5,995,616.21	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Grantor Governments	9590	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Other Funds	9610	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Deferred Revenue	9650	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Liabilities		**$5,995,616.21**	**$5,995,616.21**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Ending Cash Balance			**$19,941,374.57**	**$17,146,337.24**	**$13,445,789.72**	**$7,494,755.52**	**$1,244,757.93**	**$5,987,567.30**
Blue - projected								
Black - actuals								

Name	Object Code	Jan	Feb	Mar	Apr	May	Jun	YTD Actuals Plus Projected Cash	Accruals	Totals	Variance
		Projected	Projected	Projected	Projected	Projected	Projected				
Beginning Cash Balance		**$5,987,567.30**	**$1,273,750.09**	**($6,431,790.08)**	**($11,233,131.27)**	**($4,560,114.38)**	**($9,899,548.56)**				
Receipts											
Revenue Limit Sources	8010 - 8099	$5,476,768.04	$304,264.89	$5,476,768.04	$14,365,694.09	$4,077,698.44	$1,339,314.42	$72,426,022.13	$18,855,611.73	$91,281,633.86	$0.00
Federal Revenues	8100 - 8299	$1,692,448.01	$911,788.78	$1,520,756.40	$938,663.00	$666,506.25	$506,959.11	$8,897,671.85	$1,411,722.28	$10,309,394.13	$0.00
Other State Revenues	8300 - 8599	$581,236.29	$1,863,434.96	$730,070.92	$3,838,917.44	$462,245.10	$7,339,446.33	$18,034,582.32	$2,749,073.42	$20,783,655.74	$0.00
Other Local Revenues	8600 - 8799	$55,067.00	$1,743,907.75	$0.00	$0.00	$1,798,974.75	$350,590.00	$5,747,514.25	$1,798,974.75	$7,546,489.00	$0.00
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts		**$7,805,519.34**	**$4,823,396.38**	**$7,727,595.36**	**$19,143,274.52**	**$7,005,424.54**	**$9,536,309.86**	**$105,105,790.55**	**$24,815,382.18**	**$129,921,172.73**	**$0.00**
Disbursements											
Certificated Salaries	1000 - 1999	$6,824,139.58	$6,824,139.58	$6,824,139.58	$6,824,139.58	$6,824,139.58	$7,582,377.31	$75,065,535.38	$758,237.75	$75,823,773.13	$0.00
Classified Salaries	2000 - 2999	$1,880,050.06	$1,880,050.06	$1,880,050.06	$1,880,050.06	$1,880,050.06	$1,900,939.50	$20,492,545.65	$396,899.45	$20,889,445.10	$0.00
Employee Benefits	3000 - 3999	$2,416,299.57	$2,416,299.57	$2,416,299.57	$2,416,299.57	$2,416,299.57	$2,416,299.57	$26,042,339.81	$805,433.17	$26,847,772.98	$0.00
Books and Supplies	4000 - 4999	$396,680.06	$396,680.06	$396,680.06	$340,011.48	$226,674.32	$226,674.29	$4,646,823.50	$1,020,034.43	$5,666,857.93	$0.00
Services and Other Operating	5000 - 5999	$988,095.19	$988,095.19	$988,095.19	$988,095.19	$988,095.19	$988,095.19	$11,857,142.28	$2,258,503.22	$14,115,645.50	$0.00
Capital Outlay	6000 - 6900	$14,072.09	$14,072.09	$14,072.09	$12,061.75	$0.00	$0.00	$186,957.70	$14,072.09	$201,029.79	$0.00
Other Outgo	7000 - 7299	$0.00	$9,600.00	$9,600.00	$9,600.00	$9,600.00	$9,600.00	$48,000.00	$0.00	$48,000.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	$0.00	$0.00	$0.00	$0.00	$0.00	($326,872.00)	($326,872.00)	$0.00	($326,872.00)	$0.00
Debt Service	7430 - 7439	$0.00	$0.00	$0.00	$0.00	$0.00	$730,672.00	$1,461,344.00	$0.00	$1,461,344.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00	$0.00	$0.00	$700,658.00	$700,658.00	$0.00	$700,658.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Disbursements		**$12,519,336.55**	**$12,528,936.55**	**$12,528,936.55**	**$12,470,257.63**	**$12,344,858.72**	**$14,228,443.86**	**$140,174,474.32**	**$5,253,180.11**	**$145,427,654.43**	**$0.00**
Assets											
Revolving Cash Account	9130	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash with a Fiscal Agent/ Trustee	9135	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Receivable	9200	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24,632,300.33	$0.00	$24,632,300.33	$0.00
Due from Other Funds	9310	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Assets		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$24,632,300.33**	**$0.00**	**$24,632,300.33**	**$0.00**
Liabilities											
Accounts Payable (Current Liabilities)	9500	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,995,616.21	$0.00	$5,995,616.21	$0.00
Due to Grantor Governments	9590	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Due to Other Funds	9610	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Deferred Revenue	9650	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Liabilities		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$5,995,616.21**	**$0.00**	**$5,995,616.21**	**$0.00**
Ending Cash Balance		**$1,273,750.09**	**($6,431,790.08)**	**($11,233,131.27)**	**($4,560,114.38)**	**($9,899,548.56)**	**($14,591,682.56)**				
Blue - projected											
Black - actuals											

The apportionment schedule for most school districts has changed significantly. In addition to the change in the apportionment percentage, districts will also experience three one-time cash deferrals and four ongoing cash deferrals. A total of *25%* of the district's current year apportionment dollars will be deferred to the following fiscal year. *These changes greatly affect the district's ability to meet payroll and other obligations without internal and/or external borrowing.*

FCMAT's cash flow projection includes all one-time and permanent education apportionment deferrals for revenue projections. Roughly one-third of 2009-10 K-adult funding apportionments have been delayed through one-time or permanent apportionment deferrals. Districts and county offices should closely monitor their cash positions to meet short-term fiscal obligations. Because school entities could face additional proposed cash deferrals, it is important for the district to monitor cash flow. The consequences of becoming cash insolvent are severe and should be avoided to maintain local governance and control of the district. The district should closely track and update all fund balances and cash flow projections as economic data and other fiscal information continue to change.

Implementing expenditure reductions or revenue enhancements would increase cash levels. The enclosed analysis indicates that the district will have an inadequate amount of cash on June 30, 2011 to retain its going-concern status, and outside assistance will be necessary if balances in other district funds are not adequate for internal borrowing as authorized by Education Code section 42603. Based on district balances projected for June 30, 2010, almost $5.2 million (75% of $7 million) will be available in temporary transfers to the general fund from other funds to cover much of the negative cash balance at June 30, 2011, but this amount will be insufficient. However, if the district makes the necessary budget adjustments, there will be no need to borrow large amounts between funds.

The district should be aware that any additional delay of apportionments could cause cash-flow problems and result in a need to borrow to meet ongoing expenditures. If borrowing becomes necessary, options include the following:

Internal borrowing between funds as authorized by Education Code section 42603 – This section allows local educational agencies (LEAs) to borrow temporarily between funds to address cash flow shortages. This is the most common method used by school districts, but is effective only if cash is available in other funds. This type of borrowing has specific limitations regarding amounts and the timing of repayment.

External borrowing from the county office of education as authorized by Education Code sections 42621 and 42622 - This option depends on the county office's willingness and ability to provide funds.

External borrowing from the county treasurer as authorized by Education Code section 42620 - Under Article XVI, Section 6 of the California Constitution, the county treasurer is required provide funds to an LEA that cannot meet its obligations. However, the county treasurer cannot lend districts money after the last Monday in April of the current fiscal year, and the district must meet additional requirements.

External borrowing using tax and revenue anticipation notes (TRANs) - Because of arbitrage penalties, the LEA should determine its cash flow needs and size the TRANs appropriately. Strict time lines and requirements concerning the district's ability to pay should be considered and may not make this option viable. Working with an outside financial consultant can help avoid problems.

Recommendations

The district should:

1. Monitor the current level of cash frequently and project cash flow to determine whether there will be sufficient cash to meet future financial requirements.
2. Ensure amounts on the cash-flow documents agree with the working budget.
3. Closely monitor cash positions to meet short-term fiscal obligations.
4. Closely track and update all fund balances and cash flow projections as economic data and other fiscal information continue to change.
5. Ensure that necessary budget adjustments are initiated so that these adjustments and temporary transfers to the general fund from other funds are adequate to cover the projected negative cash balance at June 30, 2011.
6. Research the ability to issue TRANs to assist with estimated cash flow issues.

Reserve for Economic Uncertainty

Cash reserves provide a district with sufficient time to react, plan and execute both short-term and long-term fiscal strategies. As previously stated, FCMAT has included a 3% reserve for economic uncertainty in all years of the MYFP. New budget language allows districts to reduce their reserves to one-third of the previously required levels in fiscal year 2009-10. However, extreme caution should be exercised with this option, and FCMAT has not indicated a lower amount in the MYFP provided with this report. Education leaders should continue to maintain the largest reserves possible in their budgets for fiscal years 2009-10, 2010-11 and 2011-12 to address possible midyear reductions.

Recommendations

The district should:

1. Work to increase the reserve for economic uncertainty to more than the minimum requirement of 3% to assist with future budget crisis.

Medi-Cal Administrative Activities Program

One possibility for obtaining additional unrestricted funding is maximizing participation in the Medi-Cal Administrative Activities (MAA) Program. This program provides federal reimbursement for a portion of the costs related to specific, approved activities that are necessary for the proper and efficient administration of the Medi-Cal program. It is similar to the Mandated Cost Reimbursements program in the following ways:

- The district must document time for qualified activities, apply for reimbursements, and submit appropriate documentation.
- Funding comes after the activities are already performed.
- Reimbursements are unrestricted.

The MAA Program is authorized under the California's Welfare and Institutions Code (WIC), Section 14132.47. For public education, MAA may be provided by local educational consortia (LEC). A consortia is defined as a local agency that is one of the service regions of the California County Superintendent Educational Services Association (WIC, Section 14132.47(q) (1)).

The MAA Program offers a way for local educational consortia to obtain federal reimbursement for the cost of certain administrative activities necessary for the proper and efficient administration of the Medi-Cal program. MAA activities include the following:

- The initial Medi-Cal outreach;
- Facilitation of the Medi-Cal application;
- Ongoing referral, coordination, and monitoring of Medi-Cal services;
- Nonemergency and nonmedical transportation of Medi-Cal-eligible individuals to Medi-Cal covered services;
- Program planning, policy development, and interagency coordination;
- MAA administration, coordination, and training

Passage of AB2780 in 1997-98 established LEC regions that are the same as the superintendents' regions of the California Department of Education. One county office of education in each region serves as LEC lead. LEC leads process and submit MAA claims for reimbursement on behalf of school districts and county offices throughout the region. LEC leads also receive and distribute MAA reimbursement funds.

California is divided into 11 regions, and Antioch Unified is in Region 4 led by the Contra Costa County Office of Education. The county office provides support and oversight for more than 40 school districts, located in the region's seven counties.

Over the last decade, Region 4 has received more than $36.8 million in reimbursements from the Medical Administrative Activities Reimbursement Program. A bar graph showing the history of Region 4 reimbursement is attached as Appendix C to this report. In 2007-08, the most recent year that funding for all four quarters has been received; $6.3 million was received by districts in Region 4.

MAA surveys are submitted for reimbursement four times a year and report the activities performed by all eligible staff members. The district has the option of submitting surveys for the fourth quarter or receiving reimbursement based on the average of the preceding three MAA quarters.

The district began participating in the MAA program during the 2009-10 fiscal year. During the three survey periods, fewer than 10 surveys were submitted to the consortium for processing. The district has approximately 1,000 certificated staff members who likely perform MAA reimbursable activities. The district could recapture part of the salary and benefit costs of staff members that performed qualified activities during the MAA survey period if these activities are documented and properly reported. Based on a low average reimbursement of $300 per survey, the district could recapture approximately $300,000 per quarter if complete MAA surveys are submitted with MAA reportable activity. Extrapolating this over four quarters produces a low estimate of $1.2 million in potential MAA reimbursements for certificated surveys alone. The district can also submit surveys for classified staff that perform MAA reimbursable activities during the survey periods. The district should assign all eligible staff members to complete surveys during each MAA survey period.

Reimbursement receipts take an average of approximately one year to be fully processed and recognized by the districts. Each survey generates a different level of funding based on the salary of the staff member performing the reimbursable activity and the frequency or number of activities reported during that MAA survey period. Each complete survey submitted with MAA reimbursable activities generates between $100 and $1,000.

Examples of program staff that might perform MAA activities include the following

- Nurses, health clerks, and health aides
- School psychologists and counselors
- Speech language pathologists
- Special education teachers
- Healthy Start staff members
- Child development programs
- State preschool programs
- Principals and administrators
- Teachers, teacher aides, and clerical staff members
- The superintendent (if he or she is not an elected official)

The Region 4 Local Educational Consortium (LEC) provides LEAs with the following assistance:

- Assesses the SMAA program to ensure appropriate participation
- Provides the LEA staff with technical assistance training
- Oversees the LEA time survey process
- Submits detailed quarterly invoices to DHCS on behalf of the LEA
- Reviews the operational plan for quality assurance and compliance
- Offers customer support, both program and fiscal
- Monitors the compliance of the LEA with all federal, state and DHCS program requirements.
- Represents the LEA at the LEC level and in workgroup meetings.

Nine district staff members have been trained by the LEC on MAA reporting activities. It would be more effective for the LEC to fully train all site administrators in MAA reporting activities. The administrators could then ensure all site staff members are educated on the survey process.

One district office administrator should be responsible for leading and overseeing the MAA program. This person should coordinate the survey activities for each quarter with the site administrators, who in turn should coordinate the completion of surveys by staff members at their school site. Each site administrator should ensure that staff members know when the survey period is approaching, how to properly report activities and make certain that each staff member submits a complete MAA survey

A checklist of eligible staff members should be prepared for each site, (a sample MAA site participants list is attached as Appendix B to this report). Site administrators should collect all surveys for their sites during the survey period, review them for completeness, and forward them to the district office lead. The district office lead is responsible for gathering all site surveys and submitting them to the LEC each quarter.

All eligible staff members should complete surveys during each MAA reporting quarter. When completion of surveys is consistent, the district could utilize the average of the first three MAA reporting periods for the fourth-quarter reimbursement. This is not recommended for the first year because survey results will be inconsistent.

The MAA reimbursement program provides an opportunity to recapture unrestricted dollars while providing essential services to students. Documenting these activities four times per year can provide the district with a significant financial return. Therefore, the district should be aggressive in coordinating with the LEC to fully implement this program districtwide.

Recommendations

The district should:

1. Maximize participation in the MAA Program to increase unrestricted funding. All eligible staff members should be required to complete surveys during each MAA survey period.

2. Ensure that the LEC fully train all site administrators in MAA reporting activities. Site administrators should ensure that site staff members are educated in the survey process.

3. Assign one district office administrator to lead and oversee the MAA program. This person should coordinate the survey activities for each quarter with the site administrators, who in turn should coordinate the completion of surveys by staff members at their school sites.

4. Prepare a checklist of eligible staff members for each site. Site administrators should collect all surveys for their site during the survey period, review them for completeness, and forward them to the district office lead. The district office lead should gather the site surveys and submit them to the LEC each quarter.

5. Ensure that all eligible staff members complete surveys during each MAA reporting quarter.

6. Aggressively coordinate the MAA program districtwide to increase revenues.

K-3 Class Size Reduction (CSR) Program

Due to the condition of the state and national economy, local educational agencies have been provided with broad flexibility in using categorical program funding to offset the impact of proposed funding decreases. The governor's flexibility proposal removes some of the rules and financial penalties of the K-3 Class Size Reduction (CSR) Program.

SBX3 4 provides flexibility to the K-3 CSR program by relaxing the funding caps imposed when classes exceeded the 20-to-1 ratio. The new penalty structure provides at least 70% of incentive funding even for classrooms that exceed 30 students.

Without flexibility, many districts would be forced to eliminate class-size reduction or other programs to preserve base education and the highest-priority programs.

According to Education Code Section 52124.3, the newly reduced funding percentages for classes larger than 20.44 pupils are as follows:

20.44:	100%	20.45-21.44	95%
21.45-22.44	90%	22.45-22.94	85%
22.95-24.94	80%	24.95 or more	70%

For class sizes of more than 20.44 pupils, funding will be based on a count of 20 pupils multiplied by the full per-pupil funding rate, the appropriate reduced funding percentage, and the number of classes in the respective class-size ranges.

Based on the October 2009 class loads for the Antioch Unified, a significant reduction in expenditures could be experienced by restructuring class loading in the 2010-11 fiscal year. The extent of the financial effect depends on the actual class loading and enrollment. Projected savings are based on current class configurations and enrollment as of October 2009.

Class Load Projections

			PENALTY STRUCTURE			
			20.44:	**100%**	**22.45-22.94**	**85%**
	Per Student Funding	$ 1,071	**20.45-21.44**	**95%**	**22.95-24.94**	**80%**
	Average Annual Salary & Benefit Cost	$ 91,023	**21.45-22.44**	**90%**	**24.95 or more**	**70%**
	Grade	K	1	2	3	Total
	Current # of Students	1308	1335	1327	1343	5313
20:1 Class Loading		K	1	2	3	Total
	Class Load	20	20	20	20	5580
	# Classes @ 20:1 (5313 Students)	70	70	72	67	279
	Funding	$ 1,400,868	$ 1,429,785	$ 1,421,217	$ 1,438,353	$ 5,690,223
	Salary Costs	$ 6,371,605	$ 6,371,605	$ 6,553,651	$ 6,098,536	$ 25,395,398
30:1 Class Loading (averaging 24.95 or more)		K	1	2	3	Total
	Class Load	30	30	30	30	5370
	# Classes @ 30:1	44	45	45	45	179
	Funding **Before** Penalty (20 per class funded/ 3560 Students)	$ 942,480	$ 963,900	$ 963,900	$ 963,900	$ 3,834,180
30%	Penalty	$ (282,744)	$ (289,170)	$ (289,170)	$ (289,170)	$ (1,150,254)
	Funding **After** Penalty (30%)	$ 659,736	$ 674,730	$ 674,730	$ 674,730	$ 2,683,926
	Salary Costs @ 30:1	$ 4,005,009	$ 4,096,032	$ 4,096,032	$ 4,096,032	$ 16,293,105
	Savings In Salaries Loading at 30:1 vs. 20:1	$ 2,366,596	$ 2,275,573	$ 2,457,619	$ 2,002,504	$ 9,102,293
Cost of CSR 20:1 BEFORE Penalty Restructure		$ (965,728)	$ (845,788)	$ (1,036,402)	$ (564,151)	$ (3,412,070)
	20:1 Funding minus additional staffing costs					
			Funding	Salaries	Net Savings	Positions
		30:1	$ 2,683,926	$16,293,105		179
		20:1	$ 5,690,223	$25,395,398		279
			$ (3,006,297)	$ 9,102,293	$ 6,095,996	-100
23:1 Class Loading (averaging 22.94 or less)		K	1	2	3	Total
	Class Load	23	23	23	23	5359
	# Classes @ 23:1	57	59	58	59	233
	Funding **Before** Penalty (20 per class funded / 4620 Students)	$ 1,220,940	$ 1,263,780	$ 1,242,360	$ 1,263,780	$ 4,990,860
15%	Penalty	$ (183,141)	$ (189,567)	$ (186,354)	$ (189,567)	$ (748,629)
	Funding **After**(15%) Penalty	$ 1,037,799	$ 1,074,213	$ 1,056,006	$ 1,074,213	$ 4,242,231
	Salary Costs @ 23:1	$ 5,188,307	$ 5,370,353	$ 5,279,330	$ 5,370,353	$ 21,208,343
	Savings In Salaries Loading at 23:1 vs. 20:1	$ 1,183,298	$ 1,001,252	$ 1,274,321	$ 728,183	$ 4,187,055
	Compared to 20:1		Funding	Salaries	Net Savings	Positions
		23:1	$ 4,242,231	$21,208,343		233
		20:1	$ 5,690,223	$25,395,398		279
			$ (1,447,992)	$ 4,187,055	$ 2,739,063	-46

25:1 Class Loading (averaging 24.95 or more)		K	1	2	3	Total
	Class Load	25	25	25	25	5375
	# Classes @ 25:1	53	54	54	54	215
	Funding **Before** Penalty (20 per class funded / 4254 Students)	$ 1,135,260	$ 1,156,680	$ 1,156,680	$ 1,156,680	$ 4,605,300
30%	Penalty	$ (340,578)	$ (347,004)	$ (347,004)	$ (347,004)	$ (1,381,590)
	Funding **After**(30%) Penalty	$ 794,682	$ 809,676	$ 809,676	$ 809,676	$ 3,223,710
	Salary Costs @ 25:1	$ 4,824,215	$ 4,915,238	$ 4,915,238	$ 4,915,238	$ 19,569,930
	Savings In Salaries Loading at 25:1 vs. 20:1	$ 1,547,390	$ 1,456,367	$ 1,638,413	$ 1,183,298	$ 5,825,468
			Funding	Salaries	Net Savings	Positions
		25:1	$ 3,223,710	$19,569,930		215
		20:1	$ 5,690,223	$25,395,398		279
			$ (2,466,513)	$ 5,825,468	$ 3,358,955	-64

The financial projections shown in the previous tables include the following assumptions:

Projected savings in salary and benefit costs are based on the district's average certificated salary, including benefits. Actual savings will depend on the positions eliminated.

Projected class-size reduction funding is calculated based on a flat class-loading level. Actual class size averages will likely fall below the class-load level, resulting in increased funding and budgetary savings.

The extent of budgetary savings will depend on the class-loading strategy implemented and the duration of the strategy. Budgetary savings calculations are based on a single-year implementation and could create a greater financial impact if extended for several years.

The district's certificated collective bargaining agreement contains language that outlines the parameters for the sizes of classes participating in the Class Size Reduction Program. With that in mind, few alternatives exist for districts that have made reductions outside of the collective bargaining agreement. These districts have exhausted their reserve balances as a result of a rapid decline in the state funding previously utilized to support the conditions contained in negotiated agreements. The district should consult with legal counsel and work collaboratively with all interested parties when considering the opportunities offered through the new flexibility provisions.

Recommendations

The district should:

1. Consider utilizing the broad flexibility provided for categorical program funding to help manage the funding decreases proposed as a result of the state and national economy.

2. Review SBX3 4, which removes the prescriptive rules and financial penalties associated with the K-3 CSR program. This legislation relaxes the funding caps imposed when classes exceeded the 20-to-1 ratio. The new penalty structure provides at least 70% of the incentive funding even for classrooms that exceed 30 students.

3. Consult with legal counsel and work collaboratively with all interested parties when considering the opportunities offered through the new flexibility provisions.

Appendices

A. Multiyear Projection Detail

B. MAA Site Participant List Sample

C. MAA Region 4 Reimbursement History

D. Study Agreement

General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	$91,817,489.93	$91,281,633.86	$89,263,697.97
Federal Revenues	8100 - 8299	$10,775,614.07	$10,309,394.13	$8,291,921.70
Other State Revenues	8300 - 8599	$21,174,982.00	$20,783,655.74	$20,187,724.58
Other Local Revenues	8600 - 8799	$7,538,221.00	$7,546,489.00	$7,555,960.52
Total Revenues		$131,306,307.00	$129,921,172.73	$125,299,304.77
Expenditures				
Certificated Salaries	1000 - 1999	$74,427,931.00	$75,823,773.13	$76,273,185.72
Classified Salaries	2000 - 2999	$20,619,856.00	$20,889,445.10	$21,162,619.74
Employee Benefits	3000 - 3999	$26,613,269.00	$26,847,772.98	$26,882,520.33
Books and Supplies	4000 - 4999	$8,958,838.00	$5,666,857.93	$4,433,453.91
Services and Other Operating	5000 - 5999	$14,441,391.00	$14,115,645.50	$12,080,150.55
Capital Outlay	6000 - 6900	$225,092.00	$201,029.79	$185,092.00
Other Outgo	7000 - 7299	$48,000.00	$48,000.00	$48,000.00
Direct Support/Indirect Cost	7300 - 7399	($360,290.00)	($326,872.00)	$0.00
Debt Service	7430 - 7439	$1,461,344.00	$1,461,344.00	$1,461,344.00
Total Expenditures		$146,435,431.00	$144,726,996.43	$142,526,366.25
Excess (Deficiency) of Revenues Over Expenditures		($15,129,124.00)	($14,805,823.70)	($17,227,061.48)
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$389,497.00	$700,658.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$0.00	$0.00	$0.00
Total Other Financing Sources\Uses		($389,497.00)	($700,658.00)	$0.00
Net Increase (Decrease) in Fund Balance		($15,518,621.00)	($15,506,481.70)	($17,227,061.48)
Fund Balance				
Beginning Fund Balance	9791	$36,814,919.00	$21,296,298.00	$5,789,816.30
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$36,814,919.00	$21,296,298.00	$5,789,816.30
Ending Fund Balance		$21,296,298.00	$5,789,816.30	($11,437,245.18)
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$20,000.00	$20,000.00	$20,000.00
Stores	9712	$78,272.00	$78,272.00	$78,272.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$647,936.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$4,560,517.25	$1,663,633.99	$1,337,554.73
Economic Uncertainties Percentage		3.00%	3.00%	3.00%
Designated for Economic Uncertainties	9770	$4,401,471.80	$4,362,979.63	$4,275,790.99
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$7,281,973.00	$0.00	$0.00
Undesignated/Unappropriated	9790	$4,306,127.95	$0.00	$0.00
Negative Shortfall	9790	$0.00	($335,069.32)	($17,148,862.90)

Source	Note
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 8290 - All Other Federal Revenue	Per consolidated application
Resource: 0100 - Adult Ed Object: 8300-8599 - Other State Revenues	Added to the General Fund as the State no longer recognizes the revenue in the Adult Ed Fund
Resource: 0150 - Deferred Maintenance Object: 8300-8599 - Other State Revenues	Added to General Fund as State no longer recognizes revenue in the Deferred Maintenance Fund
Resource: 1100 - Lottery: Unrestricted Object: 6000-6900 - Capital Outlay	Reduced 10-11 and 11-12 to balance resource
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 11-12 to balance resource
Resource: 3011 - ARRA - Title I Object: 4000-4999 - Books and Supplies	Eliminated 10-11 to balance resource
Resource: 3011 - ARRA - Title I Object: 7300-7399 - Direct Support/Indirect Cost	Eliminated 10-11 to balance resource
Resource: 3011 - ARRA - Title I Object: 5000-5999 - Services and Other Operating	Reduced 10-11 to balance resource

Resource: 3200 - ARRA - State Fiscal Stabilization Object: 4000-4999 - Books and Supplies	Reduced 10-11 to balance resource
Resource: 3200 - ARRA - State Fiscal Stabilization Object: 5000-5999 - Services and Other Operating	Reduced 10-11 to balance resource
Resource: 3315 - Special Ed: IDEA Preschool Grants, Part B, Sec 619 Object: 5000-5999 - Services and Other Operating	Reduced 10-11 and 11-12 to balance resource
Resource: 3410 - Department of Rehab: Workability II, Transition Partnership Object: 4000-4999 - Books and Supplies	Reduced in 10-11 and 11-12 to balance resource
Resource: 4035 - NCLB: Title II, Part A, Teacher Quality Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 4000-4999 - Books and Supplies	Reduced 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 and 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 8300-8599 - Other State Revenues	Changed 09-10 to match CDE posting so subsequent years would calculate correctly
Resource: 6300 - Lottery: Instructional Materials Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 5000-5999 - Services and Other Operating	Reduced 10-11 and 11-12 to balance resource
Resource: 7091 - Economic Impact Aid: Limited English Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 to balance resource
Resource: 7220 - Partnership Academies Program Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Unrestricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	$87,486,452.93	$86,863,975.65	$84,731,280.64
Federal Revenues	8100 - 8299	$0.00	$0.00	$0.00
Other State Revenues	8300 - 8599	$16,549,880.00	$16,274,041.66	$15,607,345.58
Other Local Revenues	8600 - 8799	$915,976.00	$924,244.00	$933,715.52
Total Revenues		$104,952,308.93	$104,062,261.31	$101,272,341.74
Expenditures				
Certificated Salaries	1000 - 1999	$60,788,641.00	$61,925,336.60	$63,083,629.41
Classified Salaries	2000 - 2999	$12,503,303.00	$12,664,941.94	$12,828,730.68
Employee Benefits	3000 - 3999	$20,514,798.00	$20,694,886.32	$20,878,175.30
Books and Supplies	4000 - 4999	$1,747,604.00	$1,710,006.06	$1,709,902.76
Services and Other Operating	5000 - 5999	$6,798,290.00	$6,941,247.52	$6,962,454.96
Capital Outlay	6000 - 6900	$84,276.00	$60,213.79	$44,276.00
Other Outgo	7000 - 7299	$48,000.00	$48,000.00	$48,000.00
Direct Support/Indirect Cost	7300 - 7399	($1,149,184.82)	($792,049.57)	($307,337.64)
Debt Service	7430 - 7439	$1,339,324.00	$1,339,324.00	$1,339,324.00
Total Expenditures		$102,675,051.18	$104,591,906.66	$106,587,155.47
Excess (Deficiency) of Revenues Over Expenditures		$2,277,257.75	($529,645.35)	($5,314,813.73)
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$389,497.00	$700,658.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	($10,560,857.00)	($11,379,295.09)	($11,586,168.49)
Total Other Financing Sources\Uses		($10,950,354.00)	($12,079,953.09)	($11,586,168.49)
Net Increase (Decrease) in Fund Balance		($8,673,096.25)	($12,609,598.44)	($16,900,982.22)
Fund Balance				
Beginning Fund Balance	9791	$25,408,877.00	$16,735,780.75	$4,126,182.31
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$25,408,877.00	$16,735,780.75	$4,126,182.31
Ending Fund Balance		$16,735,780.75	$4,126,182.31	($12,774,799.91)
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$20,000.00	$20,000.00	$20,000.00
Stores	9712	$78,272.00	$78,272.00	$78,272.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$647,936.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$0.00	$0.00	$0.00
Economic Uncertainties Percentage		3.00%	3.00%	3.00%
Designated for Economic Uncertainties	9770	$4,401,471.80	$4,362,979.63	$4,275,790.99
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$7,281,973.00	$0.00	$0.00
Undesignated/Unappropriated	9790	$4,306,127.95	$0.00	$0.00
Negative Shortfall	9790	$0.00	($335,069.32)	($17,148,862.90)

Source	Note
Resource: 0100 - Adult Ed Object: 8300-8599 - Other State Revenues	Added to the General Fund as the State no longer recognizes the revenue in the Adult Ed Fund
Resource: 0150 - Deferred Maintenance Object: 8300-8599 - Other State Revenues	Added to General Fund as State no longer recognizes revenue in the Deferred Maintenance Fund
Resource: 1100 - Lottery: Unrestricted Object: 6000-6900 - Capital Outlay	Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	$4,331,037.00	$4,417,658.21	$4,532,417.33
Federal Revenues	8100 - 8299	$10,775,614.07	$10,309,394.13	$8,291,921.70
Other State Revenues	8300 - 8599	$4,625,102.00	$4,509,614.08	$4,580,379.00
Other Local Revenues	8600 - 8799	$6,622,245.00	$6,622,245.00	$6,622,245.00
Total Revenues		$26,353,998.07	$25,858,911.42	$24,026,963.03
Expenditures				
Certificated Salaries	1000 - 1999	$13,639,290.00	$13,898,436.53	$13,189,556.31
Classified Salaries	2000 - 2999	$8,116,553.00	$8,224,503.16	$8,333,889.06
Employee Benefits	3000 - 3999	$6,098,471.00	$6,152,886.66	$6,004,345.03
Books and Supplies	4000 - 4999	$7,211,234.00	$3,956,851.87	$2,723,551.15
Services and Other Operating	5000 - 5999	$7,643,101.00	$7,174,397.98	$5,117,695.59
Capital Outlay	6000 - 6900	$140,816.00	$140,816.00	$140,816.00
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	$788,894.82	$465,177.57	$307,337.64
Debt Service	7430 - 7439	$122,020.00	$122,020.00	$122,020.00
Total Expenditures		$43,760,379.82	$40,135,089.77	$35,939,210.78
Excess (Deficiency) of Revenues Over Expenditures		($17,406,381.75)	($14,276,178.35)	($11,912,247.75)
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$10,560,857.00	$11,379,295.09	$11,586,168.49
Total Other Financing Sources\Uses		$10,560,857.00	$11,379,295.09	$11,586,168.49
Net Increase (Decrease) in Fund Balance		($6,845,524.75)	($2,896,883.26)	($326,079.26)
Fund Balance				
Beginning Fund Balance	9791	$11,406,042.00	$4,560,517.25	$1,663,633.99
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$11,406,042.00	$4,560,517.25	$1,663,633.99
Ending Fund Balance		$4,560,517.25	$1,663,633.99	$1,337,554.73
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$0.00	$0.00	$0.00
Stores	9712	$0.00	$0.00	$0.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$0.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$4,560,517.25	$1,663,633.99	$1,337,554.73
Designated for Economic Uncertainties	9770	$0.00	$0.00	$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$0.00	$0.00	$0.00
Undesignated/Unappropriated	9790	$0.00	$0.00	$0.00
Negative Shortfall	9790	$0.00	$0.00	$0.00

Source	Note
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 8290 - All Other Federal Revenue	Per consolidated application
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 11-12 to balance resource
Resource: 3011 - ARRA - Title I Object: 4000-4999 - Books and Supplies	Eliminated 10-11 to balance resource
Resource: 3011 - ARRA - Title I Object: 7300-7399 - Direct Support/Indirect Cost	Eliminated 10-11 to balance resource
Resource: 3011 - ARRA - Title I Object: 5000-5999 - Services and Other Operating	Reduced 10-11 to balance resource
Resource: 3200 - ARRA - State Fiscal Stabilization Object: 4000-4999 - Books and Supplies	Reduced 10-11 to balance resource
Resource: 3200 - ARRA - State Fiscal Stabilization Object: 5000-5999 - Services and Other Operating	Reduced 10-11 to balance resource
Resource: 3315 - Special Ed: IDEA Preschool Grants, Part B, Sec 619 Object: 5000-5999 - Services and Other Operating	Reduced 10-11 and 11-12 to balance resource
Resource: 3410 - Department of Rehab: Workability II, Transition Partnership	Reduced in 10-11 and 11-12 to balance resource

Object: 4000-4999 - Books and Supplies	
Resource: 4035 - NCLB: Title II, Part A, Teacher Quality Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 4000-4999 - Books and Supplies	Reduced 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 and 11-12 to balance resource
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 8300-8599 - Other State Revenues	Changed 09-10 to match CDE posting so subsequent years would calculate correctly
Resource: 6300 - Lottery: Instructional Materials Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 and 11-12 to balance resource
Resource: 7090 - Economic Impact Aid (EIA) Object: 5000-5999 - Services and Other Operating	Reduced 10-11 and 11-12 to balance resource
Resource: 7091 - Economic Impact Aid: Limited English Object: 7300-7399 - Direct Support/Indirect Cost	Reduced 10-11 to balance resource
Resource: 7220 - Partnership Academies Program Object: 4000-4999 - Books and Supplies	Reduced 10-11 and 11-12 to balance resource

Revenue Limit

Description	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
1. Base Revenue Limit Per ADA					
1.a. State Avg Base RL Per ADA (Prior Yr)	$6,150.00		$6,411.00	$6,387.00	
1.b. Base RL per ADA (Prior Yr)	$6,113.38		$6,374.38	$6,350.38	
2. Inflation Increase	$261		($24)	$115	
3. All Other Adjustments	$0.00		$0.00	$0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA	$6,374.38		$6,350.38	$6,465.38	
Revenue Limit Subject To Deficit					
5. Total Base Revenue Limit					
5.a. Base Revenue Limit Per ADA (Line 4)	$6,374.38		$6,350.38	$6,465.38	
5.b. Prior Year P2 ADA	18,255.29		18,021.84	17,287.47	
5.b.i. Prior Yr. ADA Adjustment	0.00		0.00	0.00	
5.b.ii. Net Prior Yr. Revenue Limit ADA	18,255.29		18,021.84	17,287.47	
5.c. Current Yr. RL ADA (excluding Charter ADA)	18,021.84		17,287.47	16,847.68	
5.d. ADA Used for Revenue Limit	18,255.29		18,021.84	17,287.47	
5.d.i. Current Yr. Charter Schl. ADA	333.00		377.15	427.55	
5.d.ii. Deduct: Necessary Small Schools ADA	0.00		0.00	0.00	
5.d.iii. COE CommSchs/SpEd	200.68		200.68	200.68	
5.e. ADA used for Revenue Limit	18,455.97		18,222.52	17,488.15	
5.f. Total Base Revenue Limit	$117,645,366.05		$115,719,926.56	$113,067,535.25	
6. Allowance for Necessary Small Schools	$0.00		$0.00	$0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	$0.00		$0.00	$0.00	
8. Meals for Needy Pupils	$985,010.00		$985,010.00	$985,010.00	
9. Special Revenue Limit Adjustments	$0.00		$0.00	$0.00	
10. One-time Equalization Adjustments	$0.00		$0.00	$0.00	
11. Miscellaneous Revenue Limit Adjustments	$0.00		$0.00	$0.00	
12. Less:All Charter District Revenue Limit Adjustments	$0.00		$0.00	$0.00	
13. Beginning Teacher Salary Incentive Funding	$456,055.00		$456,055.00	$456,055.00	
14. Less: Class Size Penalties Adjustment	$0.00		$0.00	$0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT	$119,086,431.05		$117,160,991.56	$114,508,600.25	
Deficit Calculation					
16. Revenue Limit Deficit: K-12 (SSC)	18.35500%		18.35500%	18.35500%	
16.a. Loss to Deficit	$21,858,314.42		$21,504,900.00	$21,018,053.58	
17. SubTotal, After Deficit	$97,228,116.63		$95,656,091.56	$93,490,546.67	
Other Revenue Limit Items Net of Any Deficit					
18. Unemployment Insurance Revenue	$278,711.30		$278,711.30	$278,711.30	
19. Less: Longer Day/Year Penalty	$0.00		$0.00	$0.00	
20. Less: Excess ROC/P Reserves Adjustment	$0.00		$0.00	$0.00	
21. Less: PERS Reduction	$485,429.00	(1)	$574,529.49	$679,984.38	(1)
22. PERS Safety Adjustment/SFUSD PERS Adjustment	$0.00		$0.00	$0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS	($206,717.70)		($295,818.19)	($401,273.08)	
24. TOTAL REVENUE LIMIT	$97,021,398.93		$95,360,273.37	$93,089,273.59	
Revenue Limit Local Sources					
25. Property Taxes	$30,503,465.00		$30,503,465.00	$30,503,465.00	
26. Miscellaneous Funds	$0.00		$0.00	$0.00	
27. Property Taxes Transfers	$0.00		$0.00	$0.00	
28. Community Redevelopment Funds	$1,928.00		$1,928.00	$1,928.00	
29. Less: Charter Schools In-lieu Taxes	($604,282.00)		($651,266.87)	($754,939.67)	
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	$29,901,111.00		$29,854,126.13	$29,750,453.33	
31. Charter School General Purpose Block Grant Offset (Unified Districts Only)	$0.00		$0.00	$0.00	
32. STATE AID PORTION OF REVENUE LIMIT	$67,120,287.93		$65,506,147.24	$63,338,820.26	
Basic Aid Status					
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim		RevLim	RevLim	
34. Educational Revenue Augmentation Fund Allocation (ERAF)	$0.00		$0.00	$0.00	
35. Total Basic Aid Funding Received	N/A		N/A	N/A	
Other Revenue Limit Adjustments					
36. One-Time RL Reduction ABx4	$0.00		$0.00	$0.00	
37. Adjusted State Aid Portion of RL (2009-10 Only)	$67,120,287.93		$65,506,147.24	$63,338,820.26	
Other Items					
38. Less: County Office Funds Transfer	$990,442.00		$990,442.00	$990,442.00	
39. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	$0.00		$0.00	$0.00	
40. Basic Aid Supplement Charter School Adjustments	$0.00		$0.00	$0.00	
41. All Other Adjustments	($4,698,896.00)		($3,662,727.00)	($3,515,118.00)	

Revenue Limit

Description	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
42. TOTAL, OTHER ITEMS	($5,689,338.00)		($4,653,169.00)	($4,505,560.00)	
43. TOTAL STATE AID PORTION OF REVENUE LIMIT	$61,430,949.93		$60,852,978.24	$58,833,260.26	
44. Less: Revenue Limit State Apportionment Receipts	$0.00		$0.00	$0.00	
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	$61,430,949.93		$60,852,978.24	$58,833,260.26	
Reconciliation to SACS Form 01					
46. Total State Aid Portion of Revenue Limit (Line 43)	$61,430,949.93		$60,852,978.24	$58,833,260.26	
47. Total, Revenue Limit - Local Sources	$29,901,111.00		$29,854,126.13	$29,750,453.33	
48. Total Combined Revenue Limit	$91,332,060.93		$90,707,104.37	$88,583,713.59	
Revenue Limit Transfers					
49. Total Restricted Revenue Limit Sources	$4,331,037.00		$4,417,658.21	$4,532,417.33	
Reconciliation of Total Revenue Limit Sources					
50. Revenue Limit State Aid - Prior Year	$0.00		$0.00	$0.00	
51. PERS Revenue Limit Reduction (Line 21)	$485,429.00		$574,529.49	$679,984.38	(2)
52. Total Unrestricted Revenue Limit Sources	$87,486,452.93		$86,863,975.65	$84,731,280.64	
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)					
53. Core Academic Program	$212,325.00		$212,325.00	$212,325.00	
54. California High School Exit Exam	$89,161.00		$89,161.00	$89,161.00	
55. Pupil Promotion and Retention, and Low STAR Score Program	$376,103.00		$376,103.00	$376,103.00	
56. Apprenticeship Funding	$0.00		$0.00	$0.00	
57. Community Day School Additional Funding	$92,841.00		$92,841.00	$92,841.00	

Notes:

(1) Updated from Resource 0000 Object 8092

(2) Updated from Resource 0000 Object 8092

Rules:

(1) Rules applied: RLDef,

Enrollment, P2ADA & Enrollment Factors

Enrollment	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
K	1368	1413	1385	1407	1359	1346	1329	1312
1	1546	1449	1452	1467	1418	1403	1386	1368
2	1577	1527	1416	1410	1384	1365	1347	1329
3	1600	1535	1522	1408	1396	1372	1354	1336
4	1575	1582	1546	1473	1350	1360	1333	1313
5	1575	1557	1567	1493	1476	1333	1343	1317
Subtotal (K - 5)	9241	9063	8888	8658	8383	8179	8092	7975
6	1695	1553	1524	1518	1435	1431	1290	1299
7	1651	1720	1513	1466	1481	1399	1392	1255
8	1729	1652	1685	1512	1437	1463	1381	1374
Subtotal (6 - 8)	5075	4925	4722	4496	4353	4293	4063	3928
9	1835	1733	1610	1639	1576	1443	1472	1394
10	1750	1770	1682	1624	1639	1565	1437	1468
11	1646	1668	1753	1643	1554	1589	1517	1390
12	1707	1763	1821	1727	1619	1578	1602	1522
Subtotal (9 - 12)	6938	6934	6866	6633	6388	6175	6028	5774
Ungraded Elementary	52	46	0	0	0	11	11	11
Ungraded Secondary	25	30	0	0	0	7	11	11
Subtotal Excluding Charter Schools	21331	20998	20476	19787	19124	18665	18205	17699
Charter Schools (to calculate in-lieu property taxes)	183	190	191	261	298	336	381	432
Total	21514	21188	20667	20048	19422	19001	18586	18131

P2ADA	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Excluding Charter Schools	19947.99	19499.19	18957.06	18585.65	18255.29	18021.84	17287.47	16847.68
Charter Schools (to calculate in-lieu property taxes)	0.00	190.00	186.83	260.31	293.85	333.00	377.15	427.55
COE CommSchs/SpEd	0.00	226.62	218.76	302.70	200.68	200.68	200.68	200.68
Total	19947.99	19915.81	19362.65	19148.66	18749.82	18555.52	17865.30	17475.91

Enrollment Factors	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Excluding Charter Schools	0.9352	0.9286	0.9258	0.9393	0.9546	0.9655	0.9496	0.9519
Charter Schools (to calculate in-lieu property taxes)	0.0000	1.0000	0.9782	0.9974	0.9861	0.9911	0.9899	0.9897

Projection Rules

Rule	Description	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12	Note
CertCOLA	Certificated COLA %	0.00%	0.00%	0.00%	
ClassCOLA	Classified COLA %	0.00%	0.00%	0.00%	
CertColumn%	Certificated Staff Column Increase %	0.00%	0.00%	0.00%	
CertStep%	Certificated Staff Step Increase %	0.00%	1.90%	1.90%	
ClasStep%	Classified Staff Step Increase %	0.00%	1.33%	1.33%	
CPI	California CPI (SSC)	0.80%	2.00%	2.60%	(1)
LOT-Res	California Lottery Restricted (SSC)	$13.00	$13.00	$13.00	(2)
LOT-Unr	California Lottery Unrestricted (SSC)	$110.00	$110.00	$110.00	(3)
INT	Interest Rate Trend for 10 Year Treasuries (SSC)	3.50%	3.90%	4.30%	(4)
NetCOLA	Net Funded Revenue Limit COLA (SSC)	-7.64%	-0.38%	1.80%	(5)
RLDef	Revenue Limit Deficit: K-12 (SSC)	18.36%	18.36%	18.36%	(6)
SpEdCOLA	Special Education COLA (SSC)	0.00%	-0.38%	1.80%	(7)
CatCOLA	State Categorical COLA (SSC)	4.25%	-0.38%	1.80%	(8)
StCOLA	Statutory COLA (SSC)	4.25%	-0.38%	1.80%	(9)
HW%	Health & Welfare Benefit Increase	0.00%	0.00%	0.00%	
TierI	Tier I Programs	0.50%	2.30%	2.60%	(10)
TierII	Tier II Programs	0.50%	2.30%	2.60%	(11)
TierIII	Tier III Programs	0.50%	2.30%	2.60%	(12)
CustAmt	Custom Amount	$0.00	$0.00	$0.00	
Cust%	Custom Percent	0.00%	0.00%	0.00%	
Cust1Amt	Custom One Time Amount	$0.00	$0.00	$0.00	
Cust1%	Custom One Time Percent	0.00%	0.00%	0.00%	
ManInput	Manual Input	$0.00	$0.00	$0.00	
PRO	Proportional	0.00%	0.00%	0.00%	
Zap	Zero Out	$0.00	$0.00	$0.00	
Enr	Year-to-Year Change in Enrollment	-2.40%	-2.46%	-2.78%	
RL-ADA	Year-to-Year Change in RL ADA	0.00%	-4.07%	-2.54%	
TchrStfg	Year-to-Year Change in Teacher Staffing	0.00%	0.00%	0.00%	
SalFrcstr	Salary Forecaster	$0.00	$0.00	$0.00	
P2ADA	P2-ADA/ PRIOR YEAR ANNUAL ESTIMATE	0.00	18,021.84	17,287.47	
RLDefCOE	County Office Revenue Limit Deficit (SSC)	18.62%	18.62%	18.62%	(13)
EnEducTech	Title II Part D (Resource 4045)	0.00%	0.00%	0.00%	
LangAcqu	Title III Language (Resource 4203)	0.00%	0.00%	0.00%	
SafeDrugFree	Title V Safe and Drug (Resource 3710)	0.00%	0.00%	0.00%	
InnProg	Title V Part A (Resource 4110)	0.00%	0.00%	0.00%	(14)
21CLC	Title V now IV Part B (Resource 4124)	0.00%	0.00%	0.00%	(15)
ReadFirst	Title I Part B (Resource 3030)	0.00%	0.00%	0.00%	(16)
EvenStart	Title I Part B, Even Start (Resource 3105)	0.00%	0.00%	0.00%	(17)
CTechEdGrant	Career and Technical Ed Grants	0.00%	0.00%	0.00%	(18)
SSC CSR	SSC-CSR/ SSC CSR	$0.00	$0.00	$0.00	
K3 CSR	K3-CSR/ K3 CSR	$0.00	$0.00	$0.00	
AutoBal	Autobalance Rule	$0.00	$0.00	$0.00	(19)
FedCOLA	Federal COLA	0.00%	0.00%	0.00%	(20)
IndirectRate	Indirect Rate	0.00%	0.00%	0.00%	(21)

(1) California CPI

(2) The forecast for Lottery funding per ADA includes only the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(3) The forecast for Lottery funding per ADA includes only the base (unrestricted) funding. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(4) Interest Rate for 10-year Treasuries

(5) Net Funded Revenue Limit Change

(6) Revenue Limit Deficits K-12

(7) Special Education Base Deficit

(8) State Categorial COLA (including adult ed, ROC/P)

(9) Statutory COLA (use for K-12 and COE Revenue Limits and Special Education)

(10) Tier I Programs: No reduction in funding for 2008-09 and 2009-10 (remains at 2007-08 level adjusted for growth/decline). Programs Affected: 6010 After School Education and Safety 7230 Home to School Transportation Child Development 1300 K-3 Class Size Reduction Child Nutrition 7400 Quality Education Investment Act 7090 Economic Impact Aid (EIA) 6500 Special Education

(11) Tier II Programs: Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline). Programs Affected: 6015 Adults in Correctional Facilities Foster Youth Educational Services Apprenticeship Programs 7126 K-12 High Speed Network 7010 Agricultural Vocational Education 7220 Partnership Academies 6030 Charter School Facility Grants Pupil Testing County Office Oversight (FCMAT) Year-Round Education English Language Acquisition Program

(12) Tier III Programs: Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline) with flexibility to transfer funds from any of these programs to any "educational purpose" (includes unrestricted General Fund or other categorical programs) for the period from 2008-09 to 2012-13. Programs Affected: 7394 AB 825 Targeted Instructional Improvement Block Grant 1200 Class-Size Reduction-9th Grade 7392 AB 825 Teacher Credentialing Block Grant 6205 Deferred Maintenance 7393 AB 825 Professional Development Block Grant 4410 Educational Technology 7390 AB 825 Pupil Retention Block Grant Gifted and Talented Education (GATE) AB 825 School Safety Consolidated 7268 High Priority Schools and II/USP (see "Note") 7395 AB 825 School and Library Improvement Administrator Training Program (AB 430) 7015 Indian Education Centers Adult Education Instructional Materials Fund Alternative Credentialing 7286 International Baccalaur

Projection Rules

Rule	Description	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12	Note
(13)	County Office Revenue Limit Deficit				
(14)	Title V, Part A (Innovative Programs) Resource 4110				
(15)	Title IV Part B (21st Century Learning Centers) Resource 4124				
(16)	Title I, Part B, Subpart 1 (Reading First) Resource 3030				
(17)	Title I, Part B, Subpart 3 (Even Start) Resource 3105				
(18)	Career and Technical Ed Grants				
(19)	Autobalance Rule				
(20)	Federal COLA				
(21)	Indirect Rate				

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 0000 - Unrestricted

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$87,486,452.93		$86,863,975.65	$84,731,280.64	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$7,206,925.00		$7,179,538.69	$7,308,770.38	
Other Local Revenues	8600 - 8799	$915,976.00		$924,244.00	$933,715.52	
Total Revenues		$95,609,353.93		$94,967,758.34	$92,973,766.54	
Expenditures						
Certificated Salaries	1000 - 1999	$60,788,641.00		$61,925,336.60	$63,083,629.41	
Classified Salaries	2000 - 2999	$12,502,803.00		$12,664,435.29	$12,828,217.29	
Employee Benefits	3000 - 3999	$20,514,699.00		$20,694,785.99	$20,878,073.65	
Books and Supplies	4000 - 4999	$1,703,750.00		$1,667,095.53	$1,666,994.83	
Services and Other Operating	5000 - 5999	$4,905,205.00		$5,010,761.60	$5,066,581.21	
Capital Outlay	6000 - 6900	$44,276.00		$44,276.00	$44,276.00	
Other Outgo	7000 - 7299	$48,000.00		$48,000.00	$48,000.00	
Direct Support/Indirect Cost	7300 - 7399	($1,149,184.82)		($792,049.57)	($307,337.64)	
Debt Service	7430 - 7439	$1,339,324.00		$1,339,324.00	$1,339,324.00	
Total Expenditures		$100,697,513.18		$102,601,965.44	$104,647,758.75	
Excess (Deficiency) of Revenues Over Expenditures		($5,088,159.25)		($7,634,207.10)	($11,673,992.21)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	($736,007.00)		($5,748,710.34)	($6,013,581.01)	
Total Other Financing Sources\Uses		($736,007.00)		($5,748,710.34)	($6,013,581.01)	
Net Increase (Decrease) in Fund Balance		($5,824,166.25)		($13,382,917.44)	($17,687,573.22)	
Fund Balance						
Beginning Fund Balance	9791	$21,475,467.00		$15,651,300.75	$2,268,383.31	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$21,475,467.00		$15,651,300.75	$2,268,383.31	
Ending Fund Balance		$15,651,300.75		$2,268,383.31	($15,419,189.91)	

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 0100 - Adult Ed

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$687,386.00		$687,386.00	$0.00	(1)
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$687,386.00		$687,386.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$0.00		$0.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$687,386.00		$687,386.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$389,497.00		$700,658.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		($389,497.00)		($700,658.00)	$0.00	
Net Increase (Decrease) in Fund Balance		$297,889.00		($13,272.00)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$297,889.00	$284,617.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$297,889.00	$284,617.00	
Ending Fund Balance		$297,889.00		$284,617.00	$284,617.00	

Notes:

(1) Added to the General Fund as the State no longer recognizes the revenue in the Adult Ed Fund

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 0150 - Deferred Maintenance

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$786,591.00		$786,591.00	$786,591.00	(1)
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$786,591.00		$786,591.00	$786,591.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$0.00		$0.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$786,591.00		$786,591.00	$786,591.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$786,591.00		$786,591.00	$786,591.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$786,591.00	$1,573,182.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$786,591.00	$1,573,182.00	
Ending Fund Balance		$786,591.00		$1,573,182.00	$2,359,773.00	

Notes:

(1) Added to General Fund as State no longer recognizes revenue in the Deferred Maintenance Fund

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 1100 - Lottery: Unrestricted

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$2,074,368.00		$1,989,941.22	$1,939,396.72	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$2,074,368.00		$1,989,941.22	$1,939,396.72	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$500.00		$506.65	$513.39	
Employee Benefits	3000 - 3999	$99.00		$100.33	$101.65	
Books and Supplies	4000 - 4999	$43,854.00		$42,910.53	$42,907.93	
Services and Other Operating	5000 - 5999	$1,893,085.00		$1,930,485.92	$1,895,873.75	
Capital Outlay	6000 - 6900	$40,000.00		$15,937.79	$0.00	(1)
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,977,538.00		$1,989,941.22	$1,939,396.72	
Excess (Deficiency) of Revenues Over Expenditures		$96,830.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	($4,030,240.00)		$0.00	$0.00	
Total Other Financing Sources\Uses		($4,030,240.00)		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($3,933,410.00)		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$3,933,410.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$3,933,410.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

Notes:

(1) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 1300 - Class Size Reduction Operations, Grades K-3

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$5,794,610.00		$5,630,584.75	$5,572,587.48	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$5,794,610.00		$5,630,584.75	$5,572,587.48	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$0.00		$0.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$5,794,610.00		$5,630,584.75	$5,572,587.48	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	($5,794,610.00)		($5,630,584.75)	($5,572,587.48)	
Total Other Financing Sources\Uses		($5,794,610.00)		($5,630,584.75)	($5,572,587.48)	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 2430 - Community Day Schools

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$104,790.00		$124,024.20	$146,788.84	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$107,626.00		$107,217.02	$109,146.93	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$212,416.00		$231,241.22	$255,935.77	
Expenditures						
Certificated Salaries	1000 - 1999	$249,479.00		$254,219.11	$259,049.27	
Classified Salaries	2000 - 2999	$22,407.00		$22,705.01	$23,006.99	
Employee Benefits	3000 - 3999	$60,786.00		$61,415.13	$62,055.81	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$400.00		$391.39	$391.37	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$333,072.00		$338,730.64	$344,503.44	
Excess (Deficiency) of Revenues Over Expenditures		($120,656.00)		($107,489.42)	($88,567.67)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$120,656.00		$107,489.42	$88,567.67	
Total Other Financing Sources\Uses		$120,656.00		$107,489.42	$88,567.67	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$3,267,894.13		$3,315,564.67	$3,330,065.00	(1)
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$3,267,894.13		$3,315,564.67	$3,330,065.00	
Expenditures						
Certificated Salaries	1000 - 1999	$1,582,246.00		$1,612,308.68	$1,642,942.54	
Classified Salaries	2000 - 2999	$75,750.00		$76,757.48	$77,778.35	
Employee Benefits	3000 - 3999	$383,375.00		$387,245.18	$391,187.79	
Books and Supplies	4000 - 4999	$201,787.00		$197,445.75	$197,433.82	
Services and Other Operating	5000 - 5999	$857,605.00		$872,238.42	$891,957.45	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$167,131.13		$169,569.16	$128,765.05	(2)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$3,267,894.13		$3,315,564.67	$3,330,065.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

Notes:

(1)

(1.1) Object 8290: Per consolidated application

(2) Reduced 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3011 - ARRA - Title I

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$736,646.00		$245,000.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$736,646.00		$245,000.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$111,690.00		$113,812.11	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$17,392.00		$17,665.43	$0.00	
Books and Supplies	4000 - 4999	$311,948.00		$0.00	$0.00	(1)
Services and Other Operating	5000 - 5999	$245,411.00		$126,727.46	$0.00	(2)
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$37,000.00		$0.00	$0.00	(3)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$723,441.00		$258,205.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$13,205.00		($13,205.00)	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$13,205.00		($13,205.00)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$13,205.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$13,205.00	$0.00	
Ending Fund Balance		$13,205.00		$0.00	$0.00	

Notes:

(1) Eliminated 10-11 to balance resource

(2) Reduced 10-11 to balance resource

(3) Eliminated 10-11 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3200 - ARRA - State Fiscal Stabilization

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$0.00		$0.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$825,316.00		$840,997.01	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$182,006.00		$183,946.32	$0.00	
Books and Supplies	4000 - 4999	$3,267,445.00		$899,304.66	$0.00	(1)
Services and Other Operating	5000 - 5999	$108,323.00		$101,965.00	$0.00	(2)
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$236,248.55		$108,988.46	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$4,619,338.55		$2,135,201.45	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		($4,619,338.55)		($2,135,201.45)	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($4,619,338.55)		($2,135,201.45)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$6,754,540.00		$2,135,201.45	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$6,754,540.00		$2,135,201.45	$0.00	
Ending Fund Balance		$2,135,201.45		$0.00	$0.00	

Notes:

(1) Reduced 10-11 to balance resource

(2) Reduced 10-11 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$2,666,025.00		$2,666,025.00	$2,666,025.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$2,666,025.00		$2,666,025.00	$2,666,025.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$1,940,800.00		$1,966,612.64	$1,992,768.59	
Employee Benefits	3000 - 3999	$710,225.00		$715,214.60	$720,270.57	
Books and Supplies	4000 - 4999	$10,000.00		$9,784.86	$9,784.27	
Services and Other Operating	5000 - 5999	$5,000.00		$5,100.00	$5,232.60	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$2,666,025.00		$2,696,712.10	$2,728,056.03	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		($30,687.10)	($62,031.03)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$30,687.10	$62,031.03	
Total Other Financing Sources\Uses		$0.00		$30,687.10	$62,031.03	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3313 - ARRA - IDEA Local Assistance

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$1,800,000.00		$1,800,000.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$1,800,000.00		$1,800,000.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$1,800,000.00		$1,800,000.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,800,000.00		$1,800,000.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3315 - Special Ed: IDEA Preschool Grants, Part B, Sec 619

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$77,495.00		$77,495.00	$77,495.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$77,495.00		$77,495.00	$77,495.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$55,201.00		$55,935.17	$56,679.11	
Employee Benefits	3000 - 3999	$15,873.00		$16,020.08	$16,169.13	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$6,421.00		$5,539.74	$4,646.75	(1)
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$77,495.00		$77,494.99	$77,494.99	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.01	$0.01	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.01	$0.01	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.01	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.01	
Ending Fund Balance		$0.00		$0.01	$0.02	

Notes:

(1) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3319 - ARRA - Preschool

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$11,389.00		$11,389.00	$11,389.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$11,389.00		$11,389.00	$11,389.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$11,389.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$11,389.00		$0.00	$0.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$11,389.00	$11,389.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$11,389.00	$11,389.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$11,389.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$11,389.00	
Ending Fund Balance		$0.00		$11,389.00	$22,778.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3320 - Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$171,114.00		$171,114.00	$171,114.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$171,114.00		$171,114.00	$171,114.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$124,777.00		$126,436.53	$128,118.14	
Employee Benefits	3000 - 3999	$46,337.00		$46,605.87	$46,878.32	
Books and Supplies	4000 - 4999	$0.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$171,114.00		$173,042.40	$174,996.46	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		($1,928.40)	($3,882.46)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$1,928.40	$3,882.46	
Total Other Financing Sources\Uses		$0.00		$1,928.40	$3,882.46	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3410 - Department of Rehab: Workability II, Transition Partnership

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$58,796.00		$55,855.99	$55,855.99	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$58,796.00		$55,855.99	$55,855.99	
Expenditures						
Certificated Salaries	1000 - 1999	$7,400.00		$7,540.60	$7,683.87	
Classified Salaries	2000 - 2999	$19,903.00		$20,167.71	$20,435.94	
Employee Benefits	3000 - 3999	$6,493.00		$6,564.22	$6,636.48	
Books and Supplies	4000 - 4999	$15,000.00		$11,483.46	$10,867.10	(1)
Services and Other Operating	5000 - 5999	$10,000.00		$10,100.00	$10,232.60	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$58,796.00		$55,855.99	$55,855.99	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

Notes:

(1) Reduced in 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3550 - Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$133,264.00		$133,264.00	$133,264.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$133,264.00		$133,264.00	$133,264.00	
Expenditures						
Certificated Salaries	1000 - 1999	$13,125.00		$13,374.38	$13,628.49	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$2,625.00		$2,674.88	$2,725.71	
Books and Supplies	4000 - 4999	$100,168.00		$99,182.86	$98,586.36	
Services and Other Operating	5000 - 5999	$11,000.00		$11,219.88	$11,511.44	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$6,346.00		$6,812.00	$6,812.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$133,264.00		$133,264.00	$133,264.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 3710 - NCLB: Title IV, Part A, Drug Free Schools

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$65,706.00		$65,706.00	$65,706.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$65,706.00		$65,706.00	$65,706.00	
Expenditures						
Certificated Salaries	1000 - 1999	$46,078.00		$46,953.48	$47,845.60	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$9,739.00		$9,848.17	$9,959.41	
Books and Supplies	4000 - 4999	$8,601.00		$8,415.96	$7,900.99	
Services and Other Operating	5000 - 5999	$0.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$1,288.00		$488.38	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$65,706.00		$65,705.99	$65,706.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.01	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.01	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.01	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.01	
Ending Fund Balance		$0.00		$0.01	$0.01	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 4035 - NCLB: Title II, Part A, Teacher Quality

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$685,114.09		$681,625.00	$681,625.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$685,114.09		$681,625.00	$681,625.00	
Expenditures						
Certificated Salaries	1000 - 1999	$219,764.00		$223,939.51	$228,194.36	
Classified Salaries	2000 - 2999	$53,851.00		$54,567.22	$55,292.96	
Employee Benefits	3000 - 3999	$64,192.00		$64,888.37	$65,597.17	
Books and Supplies	4000 - 4999	$128,289.00		$125,528.99	$125,521.41	
Services and Other Operating	5000 - 5999	$178,966.00		$182,270.36	$186,737.34	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$34,768.84		$35,099.38	$20,896.18	(1)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$679,830.84		$686,293.83	$682,239.42	
Excess (Deficiency) of Revenues Over Expenditures		$5,283.25		($4,668.83)	($614.42)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$5,283.25		($4,668.83)	($614.42)	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$5,283.25	$614.42	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$5,283.25	$614.42	
Ending Fund Balance		$5,283.25		$614.42	$0.00	

Notes:

(1) Reduced 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 4050 - NCLB: Title II, Part B, CA Mathematics and Science Partnerships

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$375,916.65		$381,683.64	$388,003.11	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$375,916.65		$381,683.64	$388,003.11	
Expenditures						
Certificated Salaries	1000 - 1999	$201,769.00		$205,602.61	$209,509.06	
Classified Salaries	2000 - 2999	$4,540.00		$4,600.38	$4,661.57	
Employee Benefits	3000 - 3999	$57,199.00		$57,824.88	$58,462.64	
Books and Supplies	4000 - 4999	$4,506.00		$4,409.06	$4,408.79	
Services and Other Operating	5000 - 5999	$88,677.00		$89,726.12	$91,117.26	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$19,225.65		$19,520.59	$19,843.79	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$375,916.65		$381,683.64	$388,003.11	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 4124 - NCLB: Title IV, Part B, 21st Century Community Learning Centers Program

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$276,036.00		$250,000.00	$250,000.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$276,036.00		$250,000.00	$250,000.00	
Expenditures						
Certificated Salaries	1000 - 1999	$68,096.00		$69,389.82	$70,708.23	
Classified Salaries	2000 - 2999	$5,208.00		$5,277.27	$5,347.46	
Employee Benefits	3000 - 3999	$10,576.00		$10,762.77	$10,952.99	
Books and Supplies	4000 - 4999	$32,000.00		$31,311.55	$31,309.66	
Services and Other Operating	5000 - 5999	$146,656.00		$133,258.59	$131,681.66	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$13,500.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$276,036.00		$250,000.00	$250,000.00	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 4201 - NCLB: Title III, Immigrant Education Program

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$65,275.40		$65,654.99	$66,746.07	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$65,275.40		$65,654.99	$66,746.07	
Expenditures						
Certificated Salaries	1000 - 1999	$5,319.00		$5,420.06	$5,523.04	
Classified Salaries	2000 - 2999	$706.00		$715.39	$724.90	
Employee Benefits	3000 - 3999	$576.00		$586.39	$597.01	
Books and Supplies	4000 - 4999	$20,894.00		$20,444.49	$20,443.26	
Services and Other Operating	5000 - 5999	$34,442.00		$35,130.84	$36,044.24	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$3,338.40		$3,357.82	$3,413.62	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$65,275.40		$65,654.99	$66,746.07	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 4203 - NCLB: Title III, Limited English Proficiency (LEP) Student Program

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$304,942.80		$309,016.84	$314,633.53	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$304,942.80		$309,016.84	$314,633.53	
Expenditures						
Certificated Salaries	1000 - 1999	$72,042.00		$73,410.80	$74,805.60	
Classified Salaries	2000 - 2999	$23,544.00		$23,857.14	$24,174.44	
Employee Benefits	3000 - 3999	$21,075.00		$21,325.37	$21,580.15	
Books and Supplies	4000 - 4999	$64,636.00		$64,747.73	$65,705.76	
Services and Other Operating	5000 - 5999	$108,050.00		$110,080.00	$112,771.78	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$15,595.80		$15,595.80	$15,595.80	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$304,942.80		$309,016.84	$314,633.53	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 5640 - Medi-Cal Billing Option

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$80,000.00		$80,000.00	$80,000.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$80,000.00		$80,000.00	$80,000.00	
Expenditures						
Certificated Salaries	1000 - 1999	$89,120.00		$90,813.28	$92,538.73	
Classified Salaries	2000 - 2999	$19,903.00		$20,167.71	$20,435.94	
Employee Benefits	3000 - 3999	$28,218.00		$28,484.87	$28,756.49	
Books and Supplies	4000 - 4999	$2,400.00		$2,348.37	$2,348.23	
Services and Other Operating	5000 - 5999	$38,000.00		$38,760.00	$39,767.76	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$177,641.00		$180,574.23	$183,847.15	
Excess (Deficiency) of Revenues Over Expenditures		($97,641.00)		($100,574.23)	($103,847.15)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($97,641.00)		($100,574.23)	($103,847.15)	
Fund Balance						
Beginning Fund Balance	9791	$319,501.00		$221,860.00	$121,285.77	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$319,501.00		$221,860.00	$121,285.77	
Ending Fund Balance		$221,860.00		$121,285.77	$17,438.62	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6010 - After-School Learning & Safe Neighborhood Partnerships

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$1,120,559.00		$1,116,583.34	$1,135,343.84	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$1,120,559.00		$1,116,583.34	$1,135,343.84	
Expenditures						
Certificated Salaries	1000 - 1999	$210,335.00		$214,331.36	$218,403.65	
Classified Salaries	2000 - 2999	$30,650.00		$31,057.64	$31,470.71	
Employee Benefits	3000 - 3999	$33,880.00		$34,454.77	$35,039.99	
Books and Supplies	4000 - 4999	$83,998.00		$82,190.87	$82,185.91	
Services and Other Operating	5000 - 5999	$704,387.00		$718,334.74	$736,829.44	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$57,309.00		$36,213.96	$31,414.14	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,120,559.00		$1,116,583.34	$1,135,343.84	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$112,154.00		$111,727.81	$113,738.91	(1)
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$112,154.00		$111,727.81	$113,738.91	
Expenditures						
Certificated Salaries	1000 - 1999	$17,881.00		$18,220.74	$18,566.93	
Classified Salaries	2000 - 2999	$10,380.00		$10,518.05	$10,657.94	
Employee Benefits	3000 - 3999	$4,031.00		$4,097.16	$4,164.45	
Books and Supplies	4000 - 4999	$89,844.00		$89,721.83	$48,596.43	(2)
Services and Other Operating	5000 - 5999	$30,355.00		$30,956.10	$31,753.16	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$8,219.26		$7,481.67	$0.00	(3)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$160,710.26		$160,995.55	$113,738.91	
Excess (Deficiency) of Revenues Over Expenditures		($48,556.26)		($49,267.74)	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($48,556.26)		($49,267.74)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$97,824.00		$49,267.74	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$97,824.00		$49,267.74	$0.00	
Ending Fund Balance		$49,267.74		$0.00	$0.00	

Notes:

(1) Changed 09-10 to match CDE posting so subsequent years would calculate correctly

(2) Reduced 11-12 to balance resource

(3) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6300 - Lottery: Instructional Materials

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$217,856.00		$208,989.26	$203,680.93	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$217,856.00		$208,989.26	$203,680.93	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$602,000.00		$465,023.26	$171,680.93	(1)
Services and Other Operating	5000 - 5999	$32,000.00		$32,000.00	$32,000.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$634,000.00		$497,023.26	$203,680.93	
Excess (Deficiency) of Revenues Over Expenditures		($416,144.00)		($288,034.00)	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($416,144.00)		($288,034.00)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$704,178.00		$288,034.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$704,178.00		$288,034.00	$0.00	
Ending Fund Balance		$288,034.00		$0.00	$0.00	

Notes:

(1) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6378 - Health Careers Incentive Grants (pending)

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$50,000.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$50,000.00		$0.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$21,234.00		$21,637.45	$22,048.56	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$3,661.00		$3,700.96	$3,741.67	
Books and Supplies	4000 - 4999	$13,508.00		$0.00	$0.00	
Services and Other Operating	5000 - 5999	$9,040.00		$0.00	$0.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$2,557.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$50,000.00		$25,338.41	$25,790.23	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		($25,338.41)	($25,790.23)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$25,338.41	$25,790.23	
Total Other Financing Sources\Uses		$0.00		$25,338.41	$25,790.23	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6500 - Special Education

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$4,226,247.00		$4,293,634.01	$4,385,628.49	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$99,371.00		$98,993.39	$100,775.27	
Other Local Revenues	8600 - 8799	$5,323,341.00		$5,323,341.00	$5,323,341.00	
Total Revenues		$9,648,959.00		$9,715,968.40	$9,809,744.76	
Expenditures						
Certificated Salaries	1000 - 1999	$8,418,555.00		$8,578,507.55	$8,741,499.20	
Classified Salaries	2000 - 2999	$1,561,023.00		$1,581,784.61	$1,602,822.35	
Employee Benefits	3000 - 3999	$2,564,809.00		$2,588,589.59	$2,612,802.47	
Books and Supplies	4000 - 4999	$24,000.00		$23,483.66	$23,482.24	
Services and Other Operating	5000 - 5999	$1,941,743.00		$1,952,641.99	$1,967,481.61	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$14,510,130.00		$14,725,007.40	$14,948,087.87	
Excess (Deficiency) of Revenues Over Expenditures		($4,861,171.00)		($5,009,039.00)	($5,138,343.11)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$5,245,828.00		$5,009,039.00	$5,138,343.11	
Total Other Financing Sources\Uses		$5,245,828.00		$5,009,039.00	$5,138,343.11	
Net Increase (Decrease) in Fund Balance		$384,657.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$384,657.00	$384,657.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$384,657.00	$384,657.00	
Ending Fund Balance		$384,657.00		$384,657.00	$384,657.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6535 - Sp Ed Personnel Staff Development

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$7,174.00		$7,146.74	$7,275.38	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$7,174.00		$7,146.74	$7,275.38	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$0.00		$0.00	$0.00	
Books and Supplies	4000 - 4999	$2,000.00		$1,956.97	$1,956.85	
Services and Other Operating	5000 - 5999	$5,174.00		$5,174.00	$5,174.00	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$7,174.00		$7,130.97	$7,130.85	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$15.77	$144.53	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$15.77	$144.53	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$15.77	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$15.77	
Ending Fund Balance		$0.00		$15.77	$160.30	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7090 - Economic Impact Aid (EIA)

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$0.00		$0.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$429,618.00		$437,780.74	$446,098.57	
Classified Salaries	2000 - 2999	$242,909.00		$246,139.69	$249,413.35	
Employee Benefits	3000 - 3999	$174,153.00		$175,830.15	$177,535.21	
Books and Supplies	4000 - 4999	$316,879.00		$0.00	$0.00	(1)
Services and Other Operating	5000 - 5999	$492,830.00		$120,121.00	$15,686.64	(2)
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$89,279.38		$0.00	$0.00	(3)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,745,668.38		$979,871.58	$888,733.77	
Excess (Deficiency) of Revenues Over Expenditures		($1,745,668.38)		($979,871.58)	($888,733.77)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$981,135.00		$879,847.37	$719,345.36	
Total Other Financing Sources\Uses		$981,135.00		$879,847.37	$719,345.36	
Net Increase (Decrease) in Fund Balance		($764,533.38)		($100,024.21)	($169,388.41)	
Fund Balance						
Beginning Fund Balance	9791	$1,033,946.00		$269,412.62	$169,388.41	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$1,033,946.00		$269,412.62	$169,388.41	
Ending Fund Balance		$269,412.62		$169,388.41	$0.00	

Notes:

(1) Reduced 10-11 and 11-12 to balance resource

(2) Reduced 10-11 and 11-12 to balance resource

(3) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7091 - Economic Impact Aid: Limited English

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$1,723,758.00		$1,717,207.72	$1,748,117.46	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$1,723,758.00		$1,717,207.72	$1,748,117.46	
Expenditures						
Certificated Salaries	1000 - 1999	$120,374.00		$122,661.11	$124,991.67	
Classified Salaries	2000 - 2999	$437,288.00		$443,103.93	$448,997.21	
Employee Benefits	3000 - 3999	$117,802.00		$119,255.78	$120,730.57	
Books and Supplies	4000 - 4999	$223,177.00		$218,375.57	$218,362.39	
Services and Other Operating	5000 - 5999	$76,677.00		$77,682.96	$79,140.26	
Capital Outlay	6000 - 6900	$1,828.00		$1,828.00	$1,828.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$52,569.64		$16,874.36	$34,722.00	(1)
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,029,715.64		$999,781.71	$1,028,772.10	
Excess (Deficiency) of Revenues Over Expenditures		$694,042.36		$717,426.01	$719,345.36	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	($981,135.00)		($879,847.37)	($719,345.36)	
Total Other Financing Sources\Uses		($981,135.00)		($879,847.37)	($719,345.36)	
Net Increase (Decrease) in Fund Balance		($287,092.64)		($162,421.36)	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$449,514.00		$162,421.36	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$449,514.00		$162,421.36	$0.00	
Ending Fund Balance		$162,421.36		$0.00	$0.00	

Notes:

(1) Reduced 10-11 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7220 - Partnership Academies Program

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$136,386.00		$95,521.63	$97,241.02	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$136,386.00		$95,521.63	$97,241.02	
Expenditures						
Certificated Salaries	1000 - 1999	$14,960.00		$15,244.24	$15,533.88	
Classified Salaries	2000 - 2999	$0.00		$0.00	$0.00	
Employee Benefits	3000 - 3999	$1,584.00		$1,614.10	$1,644.77	
Books and Supplies	4000 - 4999	$102,054.00		$60,859.29	$62,237.15	(1)
Services and Other Operating	5000 - 5999	$3,035.00		$3,051.00	$3,072.22	
Capital Outlay	6000 - 6900	$11,396.00		$11,396.00	$11,396.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$3,357.00		$3,357.00	$3,357.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$136,386.00		$95,521.63	$97,241.02	
Excess (Deficiency) of Revenues Over Expenditures		$0.00		$0.00	$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

Notes:

(1) Reduced 10-11 and 11-12 to balance resource

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7230 - Transportation: Home to School

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$162,024.00		$161,408.31	$164,313.66	
Other Local Revenues	8600 - 8799	$28,823.00		$28,823.00	$28,823.00	
Total Revenues		$190,847.00		$190,231.31	$193,136.66	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$75,446.00		$76,449.43	$77,466.21	
Employee Benefits	3000 - 3999	$29,923.00		$30,110.17	$30,299.83	
Books and Supplies	4000 - 4999	$139,605.00		$136,601.54	$136,593.28	
Services and Other Operating	5000 - 5999	($55,332.00)		($55,434.81)	($55,229.51)	
Capital Outlay	6000 - 6900	$41,311.00		$41,311.00	$41,311.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$230,953.00		$229,037.33	$230,440.81	
Excess (Deficiency) of Revenues Over Expenditures		($40,106.00)		($38,806.02)	($37,304.15)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$40,106.00		$40,106.00	$40,106.00	
Total Other Financing Sources\Uses		$40,106.00		$40,106.00	$40,106.00	
Net Increase (Decrease) in Fund Balance		$0.00		$1,299.98	$2,801.85	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$1,299.98	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$1,299.98	
Ending Fund Balance		$0.00		$1,299.98	$4,101.83	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7240 - Transportation: Special Education (Severely Disabled/Orthopedically Impaired)

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$106,094.00		$105,690.84	$107,593.28	
Other Local Revenues	8600 - 8799	$100,000.00		$100,000.00	$100,000.00	
Total Revenues		$206,094.00		$205,690.84	$207,593.28	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$1,425,740.00		$1,444,702.35	$1,463,916.89	
Employee Benefits	3000 - 3999	$567,068.00		$571,182.74	$575,352.18	
Books and Supplies	4000 - 4999	$251,683.00		$246,268.29	$246,253.41	
Services and Other Operating	5000 - 5999	$132,246.00		$133,535.26	$136,212.75	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$122,020.00		$122,020.00	$122,020.00	
Total Expenditures		$2,498,757.00		$2,517,708.64	$2,543,755.23	
Excess (Deficiency) of Revenues Over Expenditures		($2,292,663.00)		($2,312,017.80)	($2,336,161.95)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$2,292,663.00		$2,312,017.80	$2,336,161.95	
Total Other Financing Sources\Uses		$2,292,663.00		$2,312,017.80	$2,336,161.95	
Net Increase (Decrease) in Fund Balance		$0.00		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$0.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$0.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7400 - Quality Ed Investment Act

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$782,100.00		$779,128.02	$793,152.32	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$782,100.00		$779,128.02	$793,152.32	
Expenditures						
Certificated Salaries	1000 - 1999	$564,944.00		$575,677.94	$586,615.82	
Classified Salaries	2000 - 2999	$206.00		$208.74	$211.52	
Employee Benefits	3000 - 3999	$135,428.00		$136,779.46	$138,156.62	
Books and Supplies	4000 - 4999	$17,486.00		$17,109.81	$17,108.77	
Services and Other Operating	5000 - 5999	$45,594.00		$46,086.54	$46,739.65	
Capital Outlay	6000 - 6900	$0.00		$0.00	$0.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$41,161.17		$41,818.99	$42,518.06	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$804,819.17		$817,681.48	$831,350.44	
Excess (Deficiency) of Revenues Over Expenditures		($22,719.17)		($38,553.46)	($38,198.12)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$0.00		$0.00	$0.00	
Total Other Financing Sources\Uses		$0.00		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($22,719.17)		($38,553.46)	($38,198.12)	
Fund Balance						
Beginning Fund Balance	9791	$391,584.00		$368,864.83	$330,311.37	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$391,584.00		$368,864.83	$330,311.37	
Ending Fund Balance		$368,864.83		$330,311.37	$292,113.25	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 8150 - Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$0.00		$0.00	$0.00	
Total Revenues		$0.00		$0.00	$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	$0.00		$0.00	$0.00	
Classified Salaries	2000 - 2999	$1,965,239.00		$1,991,376.68	$2,017,861.98	
Employee Benefits	3000 - 3999	$773,226.00		$779,172.95	$785,198.98	
Books and Supplies	4000 - 4999	$590,580.00		$577,874.27	$577,839.37	
Services and Other Operating	5000 - 5999	$437,457.00		$436,984.06	$443,104.71	
Capital Outlay	6000 - 6900	$67,281.00		$67,281.00	$67,281.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$3,833,783.00		$3,852,688.96	$3,891,286.04	
Excess (Deficiency) of Revenues Over Expenditures		($3,833,783.00)		($3,852,688.96)	($3,891,286.04)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	$3,552,195.00		$3,852,688.96	$3,891,286.04	
Total Other Financing Sources\Uses		$3,552,195.00		$3,852,688.96	$3,891,286.04	
Net Increase (Decrease) in Fund Balance		($281,588.00)		$0.00	$0.00	
Fund Balance						
Beginning Fund Balance	9791	$281,588.00		$0.00	$0.00	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$281,588.00		$0.00	$0.00	
Ending Fund Balance		$0.00		$0.00	$0.00	

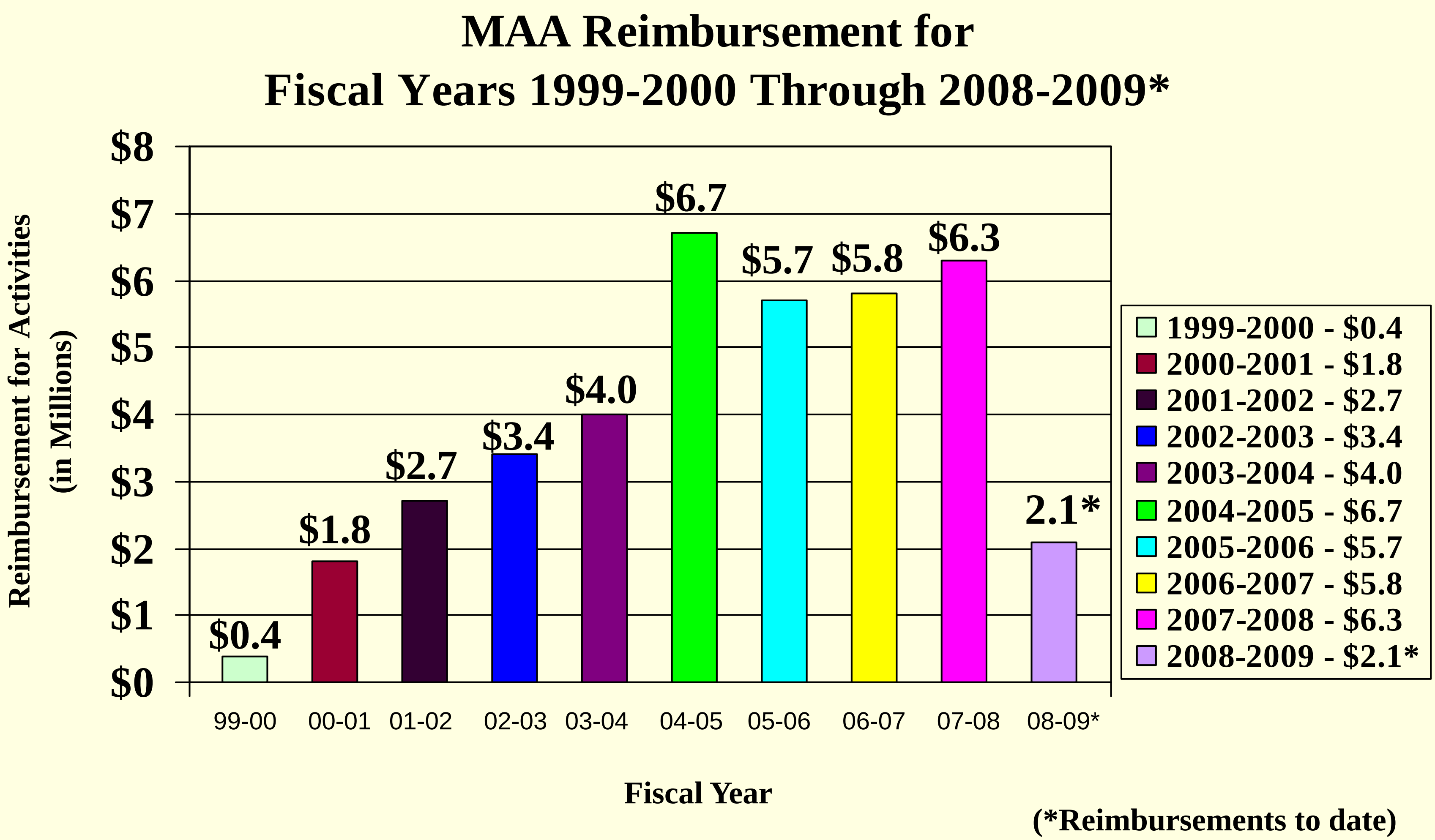
General Fund/County School Service Fund
Restricted Resources Only
Resource: 9010 - Other Local

Name	Object Code	Base Year 2009 - 10	Rules	Year 1 2010 - 11	Year 2 2011 - 12	Note
Revenues						
Revenue Limit Sources	8010 - 8099	$0.00		$0.00	$0.00	
Federal Revenues	8100 - 8299	$0.00		$0.00	$0.00	
Other State Revenues	8300 - 8599	$0.00		$0.00	$0.00	
Other Local Revenues	8600 - 8799	$1,170,081.00		$1,170,081.00	$1,170,081.00	
Total Revenues		$1,170,081.00		$1,170,081.00	$1,170,081.00	
Expenditures						
Certificated Salaries	1000 - 1999	$349,945.00		$356,593.95	$363,369.24	
Classified Salaries	2000 - 2999	$21,082.00		$21,362.39	$21,646.51	
Employee Benefits	3000 - 3999	$76,219.00		$77,026.30	$77,848.62	
Books and Supplies	4000 - 4999	$575,357.00		$562,978.77	$562,944.77	
Services and Other Operating	5000 - 5999	$148,944.00		$150,757.34	$153,638.41	
Capital Outlay	6000 - 6900	$19,000.00		$19,000.00	$19,000.00	
Other Outgo	7000 - 7299	$0.00		$0.00	$0.00	
Direct Support/Indirect Cost	7300 - 7399	$0.00		$0.00	$0.00	
Debt Service	7430 - 7439	$0.00		$0.00	$0.00	
Total Expenditures		$1,190,547.00		$1,187,718.75	$1,198,447.55	
Excess (Deficiency) of Revenues Over Expenditures		($20,466.00)		($17,637.75)	($28,366.55)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	$0.00		$0.00	$0.00	
Interfund Transfers Out	7600 - 7629	$0.00		$0.00	$0.00	
All Other Financing Sources	8930 - 8979	$0.00		$0.00	$0.00	
All Other Financing Uses	7630 - 7699	$0.00		$0.00	$0.00	
Contributions	8980 - 8999	($690,591.00)		$0.00	$0.00	
Total Other Financing Sources\Uses		($690,591.00)		$0.00	$0.00	
Net Increase (Decrease) in Fund Balance		($711,057.00)		($17,637.75)	($28,366.55)	
Fund Balance						
Beginning Fund Balance	9791	$1,373,367.00		$662,310.00	$644,672.25	
Audit Adjustments	9793	$0.00		$0.00	$0.00	
Other Restatements	9795	$0.00		$0.00	$0.00	
Adjusted Beginning Fund Balance		$1,373,367.00		$662,310.00	$644,672.25	
Ending Fund Balance		$662,310.00		$644,672.25	$616,305.70	

School Site or Department

	Staff Member	Certificated	Classified	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1		X			1	1	
2		X			1	1	
3		X			1	1	
4		X			1	1	
5		X			1	1	
6		X			1	1	
7		X			1	1	
8		X			1	1	
9		X			1	1	
10		X			1	1	
11		X			1	1	
12		X			1	1	
13		X			1	1	
14		X			1	0	
15		X			1	1	
16		X			1	1	
17		X			1	1	
18		X			1	1	
19		X			1	1	
20		X			1	1	
21		X			1	1	
22		X			1	1	
23		X			1	1	
24		X			1	1	
25		X			1	0	
26		X			1	1	
27		X			1	1	
28		X			1	1	
29		X			1	1	
30		X			1	1	
31			X		1	0	
32			X		1	1	
33			X		1	1	
34			X		1	1	
35			X		1	0	
36			X		1	1	
37			X		0	1	
38			X				
					36	33	0

Bay Region 4 Medi-Cal Administrative Activities Reimbursement (MAA)



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
November 12, 2009

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Antioch Unified School District, hereinafter referred to as the District, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. The District has requested that the Team provide for the assignment of professionals to study specific aspects of the Antioch Unified School District operations. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are to:

1. Conduct a financial review of the district's categorical and general funds and provide recommendations for cost efficiencies. Review the district staffing in Budget Development and make recommendations for potential cost efficiencies.

2. Prepare an independent multiyear financial projection and cash flow projection using FCMAT's Budget Explorer software to identify the financial condition of the district's general fund for the three years ended June 30, 2012 using identified industry variables. The projection will be based on a review of the district's 2009-2010 first interim report, as well as revenue and expenditure trends of recent years.

3. Review district certificated and classified staffing levels district wide, including instructional aides, human resources department, educational services, business services and maintenance department; compare staffing in each department to similar size districts with similar demographics and geographic conditions.

4. Incorporate findings of special education study in the analysis of district wide staffing.

B. Services and Products to be Provided

1) Orientation Meeting - The Team will conduct an orientation session at the District to brief District management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) On-site Review - The Team will conduct an on-site review at the District office and at school sites if necessary.

3) Exit Report - The Team will hold an exit meeting at the conclusion of the on-site review to inform the District of significant findings and recommendations to that point.

4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.

5) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the District administration for review and comment.

6) Final Report - Sufficient copies of the final study report will be delivered to the District administration following completion of the review.

7) Follow-Up Support – Six months after the completion of the study, FCMAT will return to the District, if requested, to confirm the District's progress in implementing the recommendations included in the report, at no cost. Status of the recommendations will be documented to the District in a FCMAT Management Letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

*A. **Michelle Plumbtree , FCMAT Chief Management Analyst***
*B. **Linda Grundhoffer, FCMAT Consultant***
*C. **FCMAT Consultant***

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

A. $500.00 per day for each Team Member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings.

B. All out-of-pocket expenses, including travel, meals, lodging, etc. The District will be billed for the daily rate and expenses of the independent consultant, only. Based on the elements noted in section 2 A, the total cost of the study is estimated at $15,300.00. The District will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the District.

C. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

A. The District will provide office and conference room space while on-site reviews are in progress.

B. The District will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current organizational charts
4) Current and four (4) prior year's audit reports
5) Any documents requested on a supplemental listing

C. The District Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with District pupils. The District shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

Orientation:	***Week of January 11, 2010***
Staff Interviews:	***Week of January 11, 2010***
Exit Interviews:	***Week of January 11, 2010***
Preliminary Report Submitted:	***to be determined***
Final Report Submitted:	***to be determined***
Board Presentation:	***to be determined***
Follow-Up Support:	***If requested***

7. CONTACT PERSON

Please print name of contact person: Denise Porterfield

Telephone: (925)706-4100 FAX

E-Mail deniseporterfield@antioch.k12.ca.us

Donald Gill 12-09-09

Donald Gill, Superintendent Date
Antioch Unified School District

November 12, 2009

Anthony L. Bridges, Deputy Executive Officer Date
Fiscal Crisis and Management Assistance Team

In keeping with the provisions of AB1200, the County Superintendent will be notified of this agreement between the District and FCMAT and will receive a copy of the final report.