



DEL MAR UNION SCHOOL DISTRICT

Mission Statement

Supported by an involved community, an outstanding staff, and a shared vision for academic excellence, the Del Mar Union School District is committed to providing a rigorous, inspiring, and nurturing education program that is continually evolving to develop well-rounded individuals who embrace learning for life and who are prepared to meet the challenges of the future.

We believe that...

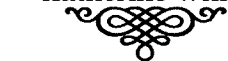
- Every individual has worth
- Individuals deserve the opportunity to reach their potential
- Learning is a life-long process
- Everyone has the right to be safe
- Everyone can make a difference
- Individuals and communities have responsibilities to each other
- The uniqueness of individuals enriches the community

We believe in...

- Honesty and integrity
 - Treating others with respect
 - The principles of Democracy
- www.dmusd.org

Board of Trustees

Dr. Annette Easton
Steven McDowell
Doug Perkins
Comischell Rodriguez
Katherine White



Superintendent
James D. Peabody

DEL MAR UNION SCHOOL DISTRICT

Board of Trustees Regular Board Meeting

June 23, 2010
Closed Session: 3:30 p.m.
Open Session: 5:45 p.m.

Del Mar Hills Academy
14085 Mango Drive
Del Mar, CA 92014

*Welcome to the meeting of the
Del Mar Union School District Board of Trustees. . .*

Public Inspection of Documents

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Del Mar Union School District, 225 9th St. Del Mar, CA 92014.

Hearing of the Public

Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to 3 minutes per person, per topic. If you wish to speak, complete a card (located at the sign-in desk) and present it to the Secretary of the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may (1) acknowledge receipt of the information, (2) refer to staff for further study; or (3) refer the matter to the next agenda.

Consent Calendar

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Education votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the consent items.

To address an item on the Consent Calendar, please follow the procedure described under Hearing of the Public.

Closed Session

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations.

Cell Phones/Pagers

As a courtesy to all meeting attendees, please set cellular phones and pagers to silent mode and engage in conversations outside the meeting room.

Assistance With Meeting

In compliance with the Americans With Disabilities Act and AB-3035, if you require special assistance to participate in this meeting, please contact the Superintendent at (858) 755-9301 at least 24 hours prior to the start of the meeting to enable the District to make reasonable arrangements.

ORGANIZATIONAL BUSINESS

CALL TO ORDER

PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

Adjournment into Closed Session

Motion ____ Second ____ Ayes ____ Nays ____
Time

CLOSED SESSION – 3:30 P.M.

- 1.1 Conference with Legal Counsel – Anticipated Litigation (Government Code Section 54956.9(b); Name of Case: Two cases
- 1.2 Conference With Real Property Negotiator (GC 54956.8) - Under Discussion: Sale Terms: 11250 El Camino Real, San Diego, CA 92130; 11189 and 11199 Sorrento Valley Road, San Diego, CA 92121; 4106 Sorrento Valley Blvd., San Diego, CA 92122; 2002 Jimmy Durante Blvd., Del Mar, CA 92014; Corner of Jimmy Durante Blvd, and San Dieguito Rd; Lease Terms: 225 9th Street, Del Mar, CA 92014. Agency Negotiator: James Peabody Superintendent
- 1.3 Conference with Labor Negotiator (G.C. 54957.6) Agency Designated Representatives: James Peabody, Superintendent and Tim Asfazadour, Assistant Superintendent, Human Resources; Employee Organization: Del Mar California Teachers Association
- 1.4 Consider Personnel Issues, (Government Code Sections 11126 and 54957); limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear complaints or charges brought against such employee by another person or employee unless the employee requests a public session

Adjournment of Closed Session

Motion ____ Second ____ Ayes ____ Nays ____
Time

RECONVENE OPEN SESSION

REPORT OF ACTION TAKEN IN CLOSED SESSION

CALL TO ORDER CFD – 5:30 P.M.

- CALL TO ORDER, MEETING OF THE LEGISLATIVE BODY OF CFD NO. 95-1
 - CALL TO ORDER, MEETING OF THE LEGISLATIVE BODY OF CFD NO. 99-1
-

CALL TO ORDER OPEN SESSION – 5:45 P.M.

1.0 FLAG SALUTE

2.0 STUDENT RECOGNITION – *(Student Recognition will resume in October 2010)*

3.0 APPROVAL OF THE AGENDA

Motion ____ Second ____ Ayes ____ Nays ____

4.0 CORRESPONDENCE/COMMUNICATIONS

- 4.1 Correspondence:
- 4.2 Public Input:

5.0 REPORTS, RECOGNITIONS AND HEARINGS

5.1	<u>Recognition</u> Del Mar Schools Education Foundation	1
5.2	<u>Public Hearing</u> Public Hearing Regarding the 2009/2010 DMUSD Budget	2
5.3	<u>Report</u> DMCTA Report: David Skinner, DMCTA President, Carmel Del Mar Teacher	3
5.4	<u>Report</u> DMSEF Report: Chris Stevenson, DMSEF President	4
5.5	<u>Report</u> Monthly Staff Development, Travel & Conference Update	5-6
5.6	<u>Report</u> Board Report/Comments	
5.7	<u>Report</u> Superintendent's Report	

BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

6.0 APPROVAL OF THE MINUTES

- Minutes of Regular Board Meeting of May 26, 2010
- Minutes of Regular Board Meeting of June 9, 2010

Motion ____ Second ____ Ayes ____ Nays ____

6.1 CONSENT ITEMS

Approval of Consent Items

Agenda items preceded by an asterisk (*) compose the Consent Agenda, and unless removed at the request of a board member, will be approved by the Board as a group

*10.1	Board Approval of Site and Department Performance Agreements and Memorandums of Understanding	33
*10.2	Board Approval of Restricted Maintenance Contracts For Summer Work and 2010/2011 Fiscal Year Annual Inspections, Maintenance and Service	34
*10.3	Board Approval of Addendum to Agreement Between Jill Weckerly, Ph.D. and the Del Mar Union School District	35
*10.4	Board Approval of Agreement Between the Superintendent of Schools, Office of Education, San Diego County and the Del Mar Union School District for Participation in the Outdoor Education Program and Marine Science Floating Lab for the 2010-2011 School Year	36-37

*10.5	Board Approval of Agreement for Legal Services Between the Del Mar Union School District and Fagen Friedman & Fulfrost	38
*10.6	Board Action to Declare District Property Obsolete and Surplus and to Dispose of or Donate per Education Code 17546(a)(b)(c)	39-40
*10.7	Board Ratification of Agreement Between the Del Mar Union School District and Geocon, Inc.	41
*10.8	Board Approval of Addendum to Master Contract Between Comprehensive Autism Services, (CASE) and the Del Mar Union School District	42
*10.9	Board Approval of Agreement Between Apple Inc. and the Del Mar Union School District for lease of Apple Computers	43-44
*10.10	Board Approval of Agreement Between AT&T DataComm and the Del Mar Union School District for Switch Replacement	45
*10.11	Board Approval of Agreement Between Shasta Landscaping, Inc. and the Del Mar Union School District for Landscape Maintenance, 2010-2011 Fiscal Year	46
*11.1	Board Approval, Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status	77-84

7.0 CURRICULUM AND INSTRUCTION

7.1	Board Approval, Memo of Understanding with Coronado Unified School District and Julian Union Elementary School District for Title III – Limited English Proficient Funds, 2010-2011	7
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
7.2	Board Approval of Agreement Between Intel-Assess Inc. and the Del Mar Union School District for the licensing of Intel-Assess Assessment Solutions	8
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	

8.0 ADMINISTRATION AND POLICY

8.1	Board Approval, Revised 2010 Schedule of Board Meetings	9-10
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.2	2 nd Reading of 2010/2011 Site/Grade Level Enrollment Caps and Updated Staffing and Student Enrollment by School	11-19
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.3	2 nd Reading and Approval, Board of Trustees School Site Visitation Schedule, 2010/2011	20
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.4	District Office and Maintenance & Operations Space Requirements	21
8.5	Discussion, Board Meeting Minutes	22
8.6	3 rd Reading and Approval of revised Administrative Regulations 3580: District Records	23-26
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.7	2009/2010 Annual Wellness Committee Report	27
8.8	Class Size and Intradistrict Transfer Costs	28
8.9	Discussion, Governance Workshop	29
8.10	Reminder of Upcoming Events	30-31

9.0 OPERATIONS AND FACILITIES

9.1	Facilities Report for June	32

10.0 BUSINESS AND FINANCE

- 10.12 Board Ratification of Agreement Between the Del Mar Union School District and SCS&T, Southern California Soil and Testing, Inc. 47
Motion ____ Second ____ Ayes ____ Nays ____
- 10.13 Board Adoption, 2010/2011 Proposed Budget 48-50 & (Budget pages 1-224)
Motion ____ Second ____ Ayes ____ Nays ____
- 10.14 Board Acceptance of the Del Mar Schools Education Foundation Donation for the 2010-2011 School Year 51-52
Motion ____ Second ____ Ayes ____ Nays ____
- 10.15 School Employer Rate for 2010 53
- 10.16 2010-2011 Child Nutrition Program Update, Extension of Contract With San Dieguito Union High School District, and 2010-2011 Lunch Program Pricing 54-57
Motion ____ Second ____ Ayes ____ Nays ____
- 10.17 2009-10 Fair Share Invoice 58-60
- 10.18 2009-2010 Monthly Budget Update, Legal Fees and Cash Balance Report 61-76

11.0 PERSONNEL

- 11.2 Discussion and Board Approval of Plan to Research and Develop a School Site Staffing Allocation Formula 85
Motion ____ Second ____ Ayes ____ Nays ____
- 11.3 Board Approval of Resolution 2010-02, Reducing and Eliminating Certain Classified Services for the 2010/11 School Year 86-89
Motion ____ Second ____ Ayes ____ Nays ____

12.0 ARTICLES OF INTEREST

There are no articles of interest.

13.0 PRELIMINARY ITEMS FOR JULY, 2010 BOARD MEETING

■

ADJOURNMENT OF MEETING..... *Motion ____ Second ____ Ayes ____ Nays ____*
_____Time

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Regular Board Meeting

May 26, 2010

Closed Session: 4:15 p.m.

Open Session: 5:45 p.m.

Del Mar Hills Academy
14085 Mango Drive, Del Mar, CA 92014

Board President McDowell called the Regular Board Meeting to order at 4:15 p.m.

PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

There was no input from the public.

Adjourn to Closed Session at 4:16 p.m.

RECONVENE OPEN SESSION

The Board reconvened to Open Session at 5:40.

Board President McDowell welcomed staff, parents and community members to the Regular Board Meeting of the Board of Trustees.

The Board met in Closed Session from 4:16-5:38 p.m. to discuss:

- 1.1 **Public Employment Appointment/Employment:** Title: Assistant Principal (G.C. 54957)
- 1.2 **Conference with Real Property Negotiator** (G.C. 54956.8)- 11189 and 11199 Sorrento Valley Road, San Diego, CA 92121; 4106, 4110, 4116 & 4122 Sorrento Valley Blvd., San Diego, CA 92122; Jimmy Durante Blvd. & San Dieguito Rd., Del Mar, CA 92014; — Under Discussion: Purchase of Property; 225 9th Street, Del Mar, CA, 92014 — Under Discussion: Sale/Lease Terms Between the City of Del Mar and the DMUSD; — Agency Negotiator: James Peabody, Superintendent

REPORT OF ACTION TAKEN IN CLOSED SESSION:

President McDowell reported the Board approved the appointment of Chris Delehanty as the Assistant Principal for the Del Mar Union School District.

CALL TO ORDER

Board President McDowell called to order the Open Session of the Regular Board Meeting of the Del Mar Union School District, Board of Trustees, at 5:58 p.m.

Official Minutes, Regular Board Meeting • May 26, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

1. PLEDGE OF ALLEGIANCE

Dr. Peg LaRose, Principal of Sage Canyon, led Board members and guests in the Pledge of Allegiance.

ROLL CALL

Members Present (5): Steven McDowell, President of the Board
Doug Perkins, Clerk of the Board
Annette Easton
Comischell Rodriguez
Katherine White

Absent: James Peabody, Superintendent

Administrators Present: Dena Whittington, Assistant Superintendent, Business Services
Holly McClurg, Assistant Superintendent, Instructional Services
Tim Asfazadour, Assistant Superintendent, Human Resources
Sheila Weinberg, Director of Pupil Services
Mike Casey, Director of Technology
Randy Wheaton, Director of Maintenance & Operations
Julie Geisbauer, Director of After School Programs
Katie Shanahan, Coordinator State & Federal Projects
Darlene Nadlonek, Human Resources Technician

Principals Present: Peg LaRose, Sage Canyon
Ryan Stanley, Ocean Air

DMUSD Staff Present: Nancy Swanberg, Danielle Roche, Erik Bienke, Emily Morris, Traci Waxman, Andrea Peddycord, Anthony Sesa, Eileen Randall

Others Present: Approximately 5+ community members.

2. STUDENT RECOGNITION – SAGE CANYON

Principal LaRose introduced fifth grade teachers Chris Delehanty, Alison Feiberg, Kelly Hadland, and Michelle Turnbull, and four fifth grade students who shared their teaching and learning in the area of persuasive writing.

3. APPROVAL OF AGENDA

Amendments to the Agenda:

Table Consent Item *10.4

Remove Items *10.9, *10.10, *10.11 and *10.12 from the Consent Agenda

Discuss Item 10.13 prior to 10.11 and 10.12

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Motion to Approve Agenda, as amended.

Motion Easton

Second White

Unanimous

4. CORRESPONDENCE/COMMUNICATION

4.1 Correspondence

- *None.*

4.2 Public Comment (for items not on the Agenda)

- *None.*

5. REPORTS, RECOGNITIONS AND HEARINGS

5.1 Staff Recognition

Board President McDowell thanked Jakes Del Mar for its continued support of the DMUSD Employees of the Month program by donating gift certificates for the honorees, as follows:

Employees of the Month for May 2010:

Ashley Falls – Stephanie Smith, 4th Grade Teacher
Carmel Del Mar – Analisa Mendiola, SDC Instructional Aide
Del Mar Heights – Mark Riley, 6th Grade Teacher
Del Mar Hills – Lauren Kvalstad, 3rd Grade Teacher
Ocean Air – Patty Tyson, 5th grade Teacher
Sage Canyon – Julie Choi, 2nd Grade Teacher
Sycamore Ridge – Leslie Johnson, 2nd Grade Teacher
Torrey Hills – Joli Harris, 3rd Grade Teacher

5.2 2010 School Site Teacher of the Year

The Board recognized and congratulated the following 2010 School Site Teachers of the Year with the presentation of a certificate.

Ashley Falls – Andrea Peddycord, 6th Grade Teacher
Carmel Del Mar – Cathie Hays, 3rd Grade Teacher
Del Mar Heights – Don Birkett, SDC teacher
Del Mar Hills – Erik Bienke, 2nd Grade Teacher
Ocean Air – Hayley Kantner, 3rd Grade Teacher
Sage Canyon – Sarah Raskin, 4th Grade Teacher
Sycamore Ridge – Kristin Stanton, 5th Grade Teacher
Torrey Hills – Deena Engler, 3rd Grade Teacher

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5.3 **2010 DMUSD Teacher of the Year**

The Board recognized and congratulated Cathie Hays, 3rd grade teacher at Carmel Del Mar, on being named the 2010 DMUSD Teacher of the Year with the presentation of a certificate.

5.4 **2010 DMUSD Reading Teacher of the Year**

The Board recognized and congratulated Tracie Waxman, 1st grade teacher at Sycamore Ridge, on being named the 2010 DMUSD Reading Teacher of the Year with the presentation of a certificate.

5.5 **2010 DMUSD Math Teacher of the Year**

The Board recognized and congratulated Nancy Swanberg, ESC Science/Math teacher at Del Mar Hills Academy, on being named the 2010 DMUSD Math Teacher of the Year with the presentation of a certificate.

5.6 **2010 School Site Classified Employees of the Year**

The Board recognized and congratulated the following 2010 School Site Classified Employees of the Year with the presentation of a certificate.

Ashley Falls – Terri Alper, School Administrative Assistant

Carmel Del Mar – Ann Hoffman, School Office Assistant

Del Mar Heights – Linda Tucker, Library Media Specialist

Del Mar Hills – Tamara Radford, Library Media Specialist

Ocean Air – Marina Russo, School Office Assistant

Sage Canyon – Marian Rubino, School Office Assistant

Sycamore Ridge – Eileen Randall, School Office Assistant

Torrey Hills – Nalani Grossman, School Administrative Assistant

District Office – Eve Vance, Program Assistant – Pupil Services

5.7 **2010 DMUSD Classified Employee of the Year**

The Board recognized and congratulated Eve Vance, Program Assistant – Pupil Services at the District Office, on being named the 2010 DMUSD Classified Employee of the Year with the presentation of a certificate.

5.8 **2009-2010 PTA Presidents**

The Board recognized and congratulated the following 2009-2010 PTA Presidents with the presentation of a certificate.

Ashley Falls – Jeanette Nichols

Carmel Del Mar – Zuliya Khawaja

Del Mar Heights – Kathy Nahum

Del Mar Hills – Vanessa Black & Melanie Carmosino

Ocean Air – Britton Bliss

Sage Canyon – Stephanie Jansen
Sycamore Ridge – Shannon Cary
Torrey Hills – Fernanda Aguiar

5.9 2009-2010 Site Volunteers of the Year

The Board recognized and congratulated the following 2009-2010 Site Volunteers of the Year with the presentation of a certificate.

Ashley Falls – Doreen Horn
Carmel Del Mar – Sandra Logan
Del Mar Heights – Son Young Kahng
Del Mar Hills – Maha Sfeir
Ocean Air – Michelle Lanfried
Sage Canyon – Kimberly Twomey & Rebecca Twomey
Sycamore Ridge – Susan Stephens
Torrey Hills – Kris Hole

5.10 DMCTA Report: David Skinner, DMCTA President

Danielle Roche, DMCTA Vice-President thanked the Board for the decision to rescind pink slips. The DMCTA is proud of all site teachers of the year and the selection of Cathie Hays to represent the DMUSD as the 2010 Teacher of the Year.

5.11 DMSEF Report: Chris Stevenson, DMSEF President

Ms. Stevenson, DMSEF President, presented a check in the amount of \$101,000 bringing the total donations from the DMSEF to \$1,181,000, which equates to 13.1 FTEs. Upon receipt of the outstanding corporate matches, total donations should increase to \$1,215,000, which equates to 13.5 FTEs. Corporate matches of approximately \$110,000 to be received in 2009/2010 will surpass the corporate matches of \$86,000 received in 2008/2009. Direct parent donations to the DMSEF are up from 2008/2009. The DMSEF's challenge for next year will be to communicate earlier and frequently in an effort to receive funds as early as possible to minimize layoffs in March.

Per Board member request, Agenda item 10.16 occurred at this time.

5.12 Monthly Staff Development, Travel & Conference Update
(Presented for information only.)

5.13 PTA Report: Fernanda Aguiar, Torrey Hills

Ms. Aguiar was not present to provide the PTA Report.

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5.14 **Report – Board Reports/Comments**

Member White:

- Thanked Principal Morris for the visit with Sycamore Ridge's Student Leadership Team.
- Appreciated receiving invitations to the musical events at Ocean Air and Ashley Falls/Torrey Hills.

Member Rodriguez:

- Reiterated her congratulations to all staff and volunteers recognized for their dedication and service to the DMUSD.
- Is excited to participate in 6th grade promotion ceremonies at Ocean Air.
- Thanked Principal Morris for the visit with the Student Leadership Team and congratulated the Ocean Air staff for their successes.
- Continues to work with realtors on the relocation of the District Office.

Member Easton:

- Extended appreciation to Principal Morris for the Board's visit with the Sycamore Ridge Student Leadership Team.
- Acknowledged all the hard work of the DMSEF for the many hours of service supporting the DMUSD and in transitioning from site to district-wide fundraising.

Member Perkins:

- Thanked Principal Morris for the information visit with the Student Leadership Team at Sycamore Ridge.
- Reminded everyone that the FTF is in its final stages of work and will conduct three public meetings which are posted on the website.

Member McDowell:

- Attended the May revise workshop in Sacramento.
- Attended the District Budget Committee meeting at Ashley Falls.
- Attended the Governor's May Revise Workshop at the SDCOE. He heard varying opinions as to when the State budget will be approved.
- Attended Legislative Action Network (LAN) meeting in Solana Beach to hear Rick Simpson, Deputy Chief of staff for California Assembly, speak.
- Had an opportunity to speak with Assemblyman Martin Garrick and shared the value and importance of the local property taxes received by the Basic Aid districts.
- Attended the Torrey Hills Band assembly.

5.15 **Report – Superintendent's Report**

- Supt. Peabody was not available to attend the meeting.

6. APPROVAL OF MINUTES

Motion to approve Minutes of May 12, 2010.

Motion Rodriguez

Due to pending revisions to the Minutes of May 12, 2010, Member Rodriguez withdrew the motion. The Minutes of May 12, 2010 will be presented for approval at the June 9, 2010 Regular Board Meeting.

6.1 APPROVAL OF CONSENT ITEMS

- *7.3 Board Approval of Principal Participation in UCLA Principals' Summer Institute
- *10.1 Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements
- *10.2 Board Approval and Acceptance of Donations to the Del Mar Union School District
- *10.3 Board Approval of Resolution No. 2010-13, Resolution No. 2010-14, Resolution No. 2010-15 and Resolution No. 2010-16 Authorizing Designated Signatures and Release of Credential Held Warrants for July 1, 2010 through June 30, 2011
- *10.4 *Tabled to a future Board meeting.*
~~Board Approval of Professional Services Agreement Between the Del Mar Union School District and Dennis Woliver Kelley~~
- *10.5 Board Approval of Agreement Between the Del Mar Union School District and Dr. Mitchel D. Perlman
- *10.6 Board Approval of Contract Between the Del Mar Union School District and Pathway Communications LTD
- *10.7 Board Ratification of Contract Between the Del Mar Union School District and Zasueta Contracting Inc.
- *10.8 Board Approval of Restricted Maintenance Contracts For Summer Work and 2010/2011 Fiscal Year Annual Inspections, Maintenance and Service
- *10.9 *Pulled from Consent*
~~Approval of Agreement Between the Del Mar Union School District and Eric Hall & Associates~~
- *10.10 *Pulled from Consent*
~~Board Approval of Appointments to the North City West JPA~~
- *10.11 *Pulled from Consent*
~~Board Approval of Agreement Between the Del Mar Union School District and Consulting & Inspection Services~~
- *10.12 *Pulled from Consent*
~~Board Approval of Addendum to Pre Construction Agreement for Child Care Facility at Ocean Air School.~~

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- *11.1 Board Approval of Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status

Motion to approve Consent Items *7.3, *10.1 - *10.3, *10.5 - *10.8 and * 11.1

Motion Perkins

Second Easton

Unanimous

7. CURRICULUM & INSTRUCTION

7.1 Board Approval, Del Mar Union School District Local Education Agency Plan (LEAP)

Katie Shanahan, Coordinator of State and Federal Projects presented the annual five-year plan. Staff continues to work on the action items contained in the plan and will be offering additional staff development for more involvement in the classroom. Ms. Shanahan fielded clarifying questions from the Board regarding English Language Learner and GATE. The Board thanked Ms. Shanahan for her effort regarding the report.

Motion to approve the Del Mar Union School District Local Education Agency Plan (LEAP).

Motion Easton

Second White

Unanimous

7.2 Board Approval of Performance Agreements for Summer Camp

Julie Geisbauer, Director of After School Programs, outlined the activities offered during Summer Camp. Ms. Geisbauer reported that there is no fiscal impact to the district and that the programs offered are the same ones as last year.

Motion to approve the Performance Agreements for Summer Camp.

Motion Rodriguez

Second Perkins

Unanimous

8. ADMINISTRATION AND POLICY

8.1 Board Policies and Administrative Regulations for Enrollment

Sheila Weinberg, Director of Pupil Services, presented BP/AR 5116, BP/AR 5116.1 and BP/AR 5117 for annual review and fielded clarifying questions from the Board. The Board's recommended revisions will be presented for approval at a future Board meeting.

8.2 Reminder of Upcoming Events

(For information only.)

9. OPERATIONS AND FACILITIES

9.1 Facilities Report

Randy Wheaton, Director of Maintenance & Operations reported on the maintenance and repairs the M & O Department is scheduling for the summer months. The work during the summer will consist of typical repairs, moving teachers, maintenance, etc.

9.2 Del Mar Heights Lunch Area Improvement

Randy Wheaton, Director of Maintenance & Operations, presented designs for a lunch area at Del Mar Heights School for Board review and input. The Board would like staff to move forward and report on the progress and the fiscal impact at a future meeting.

9.3 Board Approval, Roofing Repair Del Mar Hills Academy

Randy Wheaton, Director of Maintenance & Operations, recommended roof repair at Del Mar Hills Academy.

Motion to approve the roofing repair at Del Mar Hills Academy.

Motion Rodriguez

Second White

Unanimous

9.4 Board Approval, Security Fencing Design Proposal Phase One

Randy Wheaton, Director of Maintenance & Operations, outlined a plan to be completed in two phases for the installation of security fencing at school sites and fielded clarifying questions from the Board. The Board requested staff to review the sites for any other safety recommendations that may be needed and to consult with Supt. Peabody to enlarge the focus from fencing to safety at our sites.

Motion to approve Security Fencing Design Proposal Phase One.

Motion Easton

Second Perkins

Unanimous

10. BUSINESS AND FINANCE

10.9 Approval of Agreement Between the Del Mar Union School District and Eric Hall & Associates

Dena Whittington, Assistant Superintendent, Business Services, reported that the agreement with Eric Hall & Associates is for consulting services for the district to

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coordinate the close out various school construction projects. Ms. Whittington fielded clarifying questions from the Board.

Motion to approve agreement between the Del Mar Union School District and Eric Hall & Associates.

Motion Easton

Second Rodriguez

Unanimous

10.10 Board Approval of Appointments to the North City West JPA

Dena Whittington, Assistant Superintendent, Business Services, presented the Board appointments to the North City West JPA for approval in order for Superintendent James Peabody to have voting authority in the North City West JPA.

Motion to approve appointments to the North City West JPA

Motion White

Second Rodriguez

Unanimous

Pursuant to an amendment to the Agenda, item 10.13 occurred at this time.

10.11 Board Approval of Agreement Between the Del Mar Union School District and Consulting & Inspection Services

Randy Wheaton, Director of Maintenance & Operations, presented an agreement with Consulting & Inspection Services for DSA Project Inspection Services for the new Child Care facility at Ocean Air School. Mr. Wheaton fielded clarifying questions from the Board.

Motion to approve an Agreement between the Del Mar Union School District and Consulting & Inspection Services

Motion Rodriguez

Second Perkins

Unanimous

10.12 Board Approval of Addendum to Pre Construction Agreement for Child Care Facility at Ocean Air School.

Randy Wheaton, Director of Maintenance & Operations, presented the Addendum to Pre Construction Agreement for Child Care Facility at Ocean Air School for approval.

Motion to approve an Addendum to Pre Construction Agreement for Child Care Facility at Ocean Air School.

Motion Easton

Second Rodriguez

Unanimous

10.13 **Update on LLB Pre Construction Agreement for Child Care Facility at Ocean Air School**

Randy Wheaton, Director of Maintenance & Operations, provided an update on the progress of the Lease-Lease Back construction agreement and reported that it has been determined that an addendum to the original pre-construction agreement in the amount of \$3,000 would be necessary to complete DSA approvals and design on the required fire sprinkler system. The Addendum to the contract will be presented to the Board for approval in item 10.12. The Board thanked Mr. Wheaton for all this work on behalf of the Ocean Air Childcare Building.

10.14 **First Reading 2010/2011 Proposed Budget**

Dena Whittington, Assistant Superintendent, Business Services, presented the first read of the 2010/2011 General Fund budget explaining that the assumptions used to build the 2010-2011 Proposed Budget are not consistent with prior year assumptions. Historical trends will not apply to the 2010-2011 fiscal year and assumptions will change as information becomes available from the Governor. Ms. Whittington fielded clarifying questions from the Board.

10.15 **Approval of Temporary Loans from County Treasury within 2010/2011 Fiscal Year Resolution No 2010-11**

Dena Whittington, Assistant Superintendent, Business Services, reported that for the past five years the Del Mar Union School District has participated in the pooled financing program through the issuance of Tax and Revenue Anticipation Note (TRAN), however, due to an increase in cash flow from ARRA (American Recovery and Reinvestment Act of 2009) and delay in the "Fair Share" reduction, it was determined by the underwriter that the district did not qualify to participate this year. Ms. Whittington asked for approval on another option available to the District, should a shortfall occur, which is to request a temporary loan from the County Treasury up to 85% of estimated taxes to be accrued for fiscal year 2010-2011. Ms. Whittington fielded clarifying questions from the Board.

Motion to approval the Temporary Loans from County Treasury within 2010/2011 Fiscal Year Resolution No. 2010-11.

Motion Rodriguez

Second White

Unanimous

10.16 Board Acceptance of the Del Mar Schools Education Foundation Donation for the 2010-2011 School Year

Chris Stevenson, President of the DMSEF, presented a check in the amount of \$101,000 to the DMUSD. The Board thanked the DMSEF for their donations and efforts this year.

Motion to accept the Del Mar Schools Education Foundation for the 2010/2011 school year in the amount of \$101,000.

Motion Rodriguez

Second Perkins

Unanimous

10.17 Board Approval, Transfer of Funds from Special Reserve for Other Than Capital Outlay to the Unrestricted General Fund

Dena Whittington, Assistant Superintendent, Business Services, requested approval to transfer the balance of the Special Reserve for Other Than Capital Outlay (Fund 17-42) to the Unrestricted General Fund (Fund 03), as directed.

Motion to approve transfer of funds from Special Reserve for Other Than Capital Outlay to the Unrestricted General Fund.

Motion White

Second Easton

Unanimous

10.18 2009/2010 Monthly Budget Update, Legal Fees and Cash Balance Report
(Presented for information only.)

11. PERSONNEL

11.2 Board Approval of "Declaration of Need for Fully Qualified Educators" 2010/2011 School Year"

Tim Asfazadour, Assistant Superintendent, Human Resources, presented the annual "Declaration of Need for Fully Qualified Educators" 2010/2011 School Year" for approval. Mr. Asfazadour explained that the state and nation are currently experiencing a shortage of teachers in specialty areas, i.e. severely handicapped special education teachers. The annual declaration is required to be filed with the State in order to put an individual on an emergency permit in the class and properly credentialed.

Official Minutes, Regular Board Meeting • May 26, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

Motion to approve the "Declaration of Need for Fully Qualified Educators" 2010/2011 School Year.

Motion Easton

Second White

Unanimous

12. ARTICLES OF INTEREST

None.

13. ITEMS FOR JUNE 9, 2010 BOARD MEETING

- Minutes of Special Board Meeting of May 5, 2010
- Minutes of Regular Board Meeting of May 12, 2010
- Minutes of Special/Visitation Board Meeting of May 19, 2010
- Minutes of Regular Board Meeting of May 26, 2010
- Summer District Office Schedule
- Public Hearing Regarding the Flexibility Transfers of June 30, 2009 Restricted Ending Balances and 2009-2010 Categorical Funds
- Public Hearing Regarding the 2010/2011 DMUSD Budget – June 23, 2010
- Update, 2010/2011 Staffing Projections
- Board Adoption, 2010/2011 Proposed Budget
- Third Reading and Approval, Revised Administrative Regulation 3580: District Records
- Recommendation for Strategic Planning Process and Dates
- Proposed School Site Classified Staffing Allocation
- Update, 2010/2011 Student Enrollment and Staffing Allocation
- Summer Programs
- 1st Reading, Board of Trustees School Site Visitation Schedule, 2010/2011
- Demographics by DecisionInsite
- School Enrollment Caps
- Update, Financial Task Force Recommendations
- Recognition of Retirees
- Discussion of Year End Recognition Event
- BP/AR 5117
- Discussion on Minutes
- Governance Workshop Date & Calendar
- Student Recognition by Board
- Recommendation from staff on biweekly/monthly meetings and July meetings

The Board requested to receive an explanation of items not on the Agenda when and if they had been projected to be on the Agenda for the current meeting.

Official Minutes, Regular Board Meeting • May 26, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

There being no further business to come before the Board, there was a
Motion to Adjourn at 8:33 p.m.

Motion Easton

Second Rodriguez

Unanimous

Douglas Perkins, Clerk

James Peabody, Superintendent

Date

Date

Official Minutes, Regular Board Meeting • May 26, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Regular Board Meeting

June 9, 2010

Closed Session: 4:00 p.m.

Open Session: 5:45 p.m.

Del Mar Hills Academy
14085 Mango Drive, Del Mar, CA 92014

Board President McDowell called the Regular Board Meeting to order at 4:00 p.m.

PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

There was no public input.

The Board Adjourned to Closed Session at 4:05 p.m.

RECONVENE OPEN SESSION at 5:52 p.m.

Board President McDowell welcomed staff, parents and community members to the Regular Board Meeting of the Board of Trustees.

The Board met in Closed Session from 4:02 – 5:51 p.m. to discuss:

- 1.1 **Conference with Legal Counsel – Potential Litigation** (Government Code Section 54956.9(c); Name of Case: One case
- 1.2 **Conference with Labor Negotiator** (G.C. 54957.6) Agency Designated Representatives: James Peabody, Superintendent and Tim Asfazadour, Assistant Superintendent, Human Resources; Employee Organization: Del Mar California Teachers Association
- 1.3 **Consider Personnel Issues**, (Government Code Sections 11126 and 54957); limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear complaints or charges brought against such employee by another person or employee unless the employee requests a public session
- 1.4 **Conference With Real Property Negotiator** (GC 54956.8) - Under Discussion: Sale Terms: 11189 and 11199 Sorrento Valley Road, San Diego, CA 92121; 4106 Sorrento Valley Blvd., San Diego, CA 92122; 2002 Jimmy Durante Blvd., Del Mar, CA 92014; Corner of Jimmy Durante Blvd, and San Dieguito Rd; Lease Terms: 225 9th Street, Del Mar, CA 92014. Agency Negotiator: James Peabody Superintendent

Official Minutes, Regular Board Meeting • June 9, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

REPORT OF ACTION TAKEN IN CLOSED SESSION:

The Board will reconvene to Closed Session at the conclusion of Open Session. Board President McDowell reported that no action had been taken at this time.

CALL TO ORDER

Board President McDowell called to order the Open Session of the Regular Board Meeting of the Del Mar Union School District, Board of Trustees, at 5:52 p.m.

1. PLEDGE OF ALLEGIANCE

Karen Holty, Administrative Assistant at Ocean Air School, led Board members and guests in the Pledge of Allegiance.

ROLL CALL

Members Present (5):

Steven McDowell, President of the Board
Doug Perkins, Clerk of the Board
Annette Easton
Comischell Rodriguez
Katherine White

Administrators Present:

James Peabody, Superintendent
Dena Whittington, Assistant Superintendent, Business Services
Holly McClurg, Assistant Superintendent, Instructional Services
Tim Asfazardour, Assistant Superintendent, Human Resources
Sheila Weinberg, Director of Pupil Services
Mike Casey, Director of Technology
Randy Wheaton, Director of Maintenance & Operations
Julie Geisbauer, Director of After School Programs
Katie Shanahan, Coordinator State & Federal Projects

Principals Present:

Ryan Stanley, Ocean Air

DMUSD Staff Present:

Bill Porter, Gail Brinkerhoff, Karen Holty

Others Present:

Approximately 10+ community members.

2. STUDENT RECOGNITION — *(Student Recognition will resume in October 2010)*

Official Minutes, Regular Board Meeting • June 9, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

3. APPROVAL OF AGENDA

Amendments to the Agenda:
Item 10.12 to follow item 8.4.

Motion to Approve Agenda, as amended.

Motion White

Second Easton

Unanimous

4. CORRESPONDENCE/COMMUNICATION

4.1 Correspondence

No correspondence was received by the Board.

4.2 Public Comment (for items not on the Agenda)

- *Kate Takahashi*, spoke regarding the investigation into statements contained in the resignation document of the former Board president.

5. REPORTS, RECOGNITIONS AND HEARINGS

5.1 Staff Recognition – Retiree, Gail Brinkerhoff, Carmel Del Mar

James Peabody, Superintendent, recognized Gail Brinkerhoff for her 39 years in education and presented her with an engraved rosewood memory box.

5.2 Staff Recognition – Retiree, Don Birkett, Del Mar Heights

Mr. Birkett was not able to attend the June 9, 2010 meeting. The Board looks forward to recognizing Mr. Birkett at the June 23, 2010 Board meeting.

5.3 Public Hearing Regarding the Flexibility Transfers of June 30, 2010 Restricted Ending Balances and 2010-2011 Categorical Funds

The public hearing was opened at 6:06 p.m.

There was no public input.

The public hearing was closed at 6:07 p.m.

5.4 PTA Report, Jeanette Nichols, Ashley Falls

Ms. Nichols was unable to attend.

5.5 Report – Board Reports/Comments

Member Easton:

- Congratulated staff, parents and students for an excellent year and wish all a happy summer.

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An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

Member McDowell:

- Attended opening day ceremonies at Ocean Air Park and spoke with City Council Person Sheri Lightner at the event.
- Attended the 6th grade play "Oliver" at Del Mar Heights
- Attended play at Canyon Crest
- Congratulated 6th grade students on promoting to middle school
- Congratulated retiree Gail Brinkerhoff and attended one of her retirement functions
- Attended two Public Meeting of the Financial Task Force
- Thanked staff for the work being done with future Kindergarten families
- Wished everyone a great summer

Member Perkins:

- Thanked the Financial Task Force and staff for their work on the Public Meetings.
- Attended two of the Public Meetings.
- Thanked parents for all of the input given to the FTF

Member Rodriguez:

- Acknowledged staff, parents and students for a great academic year
- Attended a Public Meeting of the Strategic Plan Financial Task Force
- Expressed her objection to manipulation of draft Minutes by Board members
- Expressed concern in the lack of progress the Board has made to relocate the District Office

Member White:

- Toured potential properties for relocating the District Office
- Attended a Public Meeting of the Strategic Plan Financial Task Force
- Thanked staff and parents for a great school year

5.6 Report – Superintendent's Report

- Reviewed the law, Education Code and Board policies to determine if any indiscretion on the part of other board members had occurred regarding accusations contained in the resignation statement of the former president of the board. The result of the investigation was that the actions of Board members did not violate any law, Ed Code or Board policy.
- Congratulated Holly McClurg on defending her dissertation.
- Attended the 6th grade play "Oliver" at Del Mar Heights
- Will attend Dads' Club B-B-Q at Del Mar Hills on Friday evening
- Updated the Board on the status of the recommendations made by the Strategic Plan Financial Task Force.
- Performed an investigation of the statements contained in the resignation of the former Board president.

- Will be working with Randy Wheaton and Dena Whittington on a comprehensive plan for school safety.
- Will meet with Board Member Rodriguez and Haines Management to discuss moving forward with a Strategic Plan.

6. APPROVAL OF MINUTES

Motion to approve Minutes of the following Board Meetings:

- Minutes of Special Board Meeting of May 5, 2010
- Minutes of Regular Board Meeting of May 12, 2010
- Minutes of Special Board Meeting/Visitation of May 19, 2010

Motion White

Second Easton

Carried

Ayes 4

Noes 1 (Member Rodriguez)

Abstain 0

Member Rodriguez clarified that although she voted "no" to the approval of the Minutes, her votes would have been different if the Minutes were approved individually, as follows: Minutes of May 19, 2010 – Yes; May 12, 2010 – Abstain, due to absence; May 5, 2010 – No.

6.2 APPROVAL OF CONSENT ITEMS

- *10.1 Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements
- *10.2 Board Approval of Site and Department Performance Agreements and Memorandums of Understanding
- *10.3 Board Approval and Acceptance of Donations to the Del Mar Union School District
- *10.4 Board Approval of Restricted Maintenance Contracts For Summer Work and 2010/2011 Fiscal Year Annual Inspections, Maintenance and Service
- *10.5 Board Award and Approval of Agreement Between Walters Painting Inc. and the Del Mar Union School District for Exterior Painting at Del Mar Hills, Summer 2010
- *10.6 Board Award and Approval of Agreement Between TP Acoustics, Inc. and the Del Mar Union School District for Torrey Hills School Ceiling Tile Modification, Summer 2010
- *10.7 Board Award and Approval of Agreement Between Janus Corporation and the Del Mar Union School District for Ceiling Mold Remediation at Torrey Hills School, Summer 2010

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An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

- *10.8 Board Award and Approval of Agreement Between Environmental Builders and the Del Mar Union School District for Cabinet Repair at Torrey Hills School, Summer 2010
- *10.9 Board Rejection of all Bids for HVAC Repair and Upgrade at Del Mar Heights and Sage Canyon and Approval to Re-Advertise for Bids
- *10.10 Board Action to Declare District Property Obsolete and Surplus and to Dispose of or Donate per Education Code 17546(a)(b)(c)
- *10.11 Board Approval of Contract Between the Del Mar Union School District and J.D.L. Development, Inc
- *11.1 Board Approval of Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status

Motion to approve Consent Items *10.1 - *10.11 and *11.1

Motion Perkins

Second White

Unanimous

7. CURRICULUM & INSTRUCTION

7.1 Board Approval, 2010-2011 Consolidated Application for Funding Categorical Aid Programs, Part I

Katie Shanahan, Coordinator of State and Federal Projects, presented the application for State funding of the following programs: Economic Impact Aid, Title II: Improving Teacher Quality, and Title III: English Language Learners and Immigrant Students. The Board thanked Ms. Shanahan for her effort regarding this report.

Motion to approve the 2010/2011 Consolidated Application for Funding Categorical Aid Programs, Part 1

Motion Easton

Second Perkins

Unanimous

7.2 Board Approval, Memo of Understanding with Alpine Union School District, Warner Unified School District, and Dehesa Elementary School District for Title III – Limited English Proficient Funds

Katie Shanahan, Coordinator of State and Federal Projects, presented the MOU with Alpine Union, Dehesa and Warner Unified for approval to assist these districts by continuing as the lead of the consortium for LEP funds. The Board thanked Ms. Shanahan for working with other districts collaboratively and bringing in extra revenue.

Motion to approve the Memo of Understanding with Alpine Union School District, Warner Unified School District, and Dehesa Elementary School District for Title III – Limited English Proficient Funds

Motion Rodriguez
Second White
Unanimous

7.3 **Board Approval, Memo of Understanding with Coronado Unified School District and Dehesa Elementary School District for Title III – Immigrant Student Funds**

Katie Shanahan, Coordinator of State and Federal Projects, presented the MOU with Coronado Unified and Dehesa for approval to assist these districts by continuing as the lead of the consortium for immigrant student funds.

Motion to approve the Memo of Understanding with Coronado Unified School District and Dehesa Elementary School District for Title III – Immigrant Student Funds

Motion Easton
Second Rodriguez
Unanimous

7.4 **Board Approval, Resolution No. 2010-12 Flexibility Transfers of June 30, 2010 Restricted Ending Balances and 2010-2011 Categorical Funds**

Katie Shanahan, Coordinator of State and Federal Projects presented the proposed funding of categorical funds with the recommendation that sites receive 50% of the allocation for the 2010/2011 school year. Ms. Shanahan fielded questions from the Board on past years practices and impacts of the recommendation.

Motion to approve Resolution No. 2010-12 Flexibility Transfers of June 30, 2010 Restricted Ending Balances and 2010-2011 Categorical Funds

Motion White
Second Easton
Unanimous

8. ADMINISTRATION AND POLICY

8.1 Board Approval, Revised 2010 Board Meeting Schedule

Superintendent Peabody presented the calendar be approved as drafted.

Public Input

- *Lesley Ballard*, DMUSD parent, read a letter on behalf of Martha Cox regarding Board policy and the process of revising the schedule of Board meetings.

The Board agreed to table approval of the revised schedule of Board meetings until the process can be reviewed. The Board requested By-Law 9320 be posted on the web.

8.2 1st Reading, Board of Trustees School Site Visitation Schedule, 2010/2011

Holly McClurg, Assistant Superintendent, Instructional Services, presented three options for scheduling the Board's visits to the sites in the 2010/2011 school year. The Board discussed the options presented and variations thereof. The Board asked to have input from the principals in the second reading.

8.3 District Office Summer Hours

Superintendent Peabody reminded the Board of the traditional District Office summer schedule of four 10-hour workdays. The office will be closed on Fridays.

8.4 Update, 2010/2011 Student Enrollment, Staffing Projections and Enrollment Caps

Tim Asfazadour, Assistant Superintendent, Human Resources, presented the first reading of the 2010/2011 site/grade level enrollment caps, updated staffing and enrollment by school, with proposed site and grade level caps for Ocean Air and Sage Canyon.

Sheila Weinberg, Director of Pupil Services, fielded clarifying questions from the Board regarding student placement, enrollment, intradistrict transfers and enrollment caps.

The Board discussed Del Mar Heights kindergarten caps and requested staff recommendation, noting this cap existed last year. The Board also requested staff weigh in on the impact of caps ranges and how that might require additional cost in teacher extra student stipends, and if having ranges at Sage Canyon and Ocean Air meant other schools would be limited and result in lotteries at other schools and extra staff at Ocean Air and Sage Canyon.

Public Input

The following parents asked that enrollment at Del Mar Hills be a consideration when placing overflow students, and to keep kindergarten enrollment balanced at Del Mar Hills and Del Mar Heights.

- *Mara Bickett*, DMUSD parent
- *Vanessa Black*, DMUSD parent
- *MaryBeth Norgren*, DMUSD parent

The board asked for the item to come back at the next meeting taking into consideration the input from the public.

Per the amendment to the approval of the Agenda, Item 10.12 occurred at this time.

8.5 Discussion of Staff Year End Recognition Event

Superintendent Peabody reviewed the history of year-end recognition events for the Board. Based on feedback from staff, he informed the Board that staff feels their time is better spent with students and there will be no year end event this year.

8.6 Board Approval, Revised Administrative Regulation 5117: Interdistrict Agreements

Sheila Weinberg, Director of Pupil Services, presented the revised Administrative Regulation 5117: Interdistrict Agreements for approval.

Motion to approve the Revised Administrative Regulation 5117: Interdistrict Agreements.

Motion Easton

Second White

Unanimous

8.7 Discussion, Board Recognition of Student Accomplishments

The Board discussed options on how to recognize students and recommended the superintendent bring back his recommendation for how to incorporate this into Board meetings.

8.8 Reminder of Upcoming Events

(For information only.)

9. OPERATIONS AND FACILITIES

Official Minutes, Regular Board Meeting • June 9, 2010

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

10. BUSINESS AND FINANCE

10.12 Board Approval of Construction Agreement, Lease and Sub-Lease for Child Care Facility at Ocean Air School

Randy Wheaton, Director of Maintenance & Operations, summarized the steps taken, to date, in moving forward with the planning and construction of the child care facility at Ocean Air School. Mr. Tim Berry, Vice President of Construction Management, Field Operations for Barnhart Balfour Beatty discussed the bidding process, pricing, next steps and the timeline for construction of the child care facility. Mr. Berry also fielded clarifying questions from the board. Construction is proposed to begin June 18, 2010 with a projected completion date of August 17, 2010.

Board Member Perkins pointed out the proposed use of a sub contractor used at Torrey Hills which resulted in litigation due to performance and was assured the project would move forward with the alternate. The Board was also informed that the subcontractors selected were all local.

Dena Whittington, Assistant Superintendent, Business Services, confirmed the cost of the project would be \$989,632.

Public Input

The following DMUSD parents spoke in favor of moving forward with the construction of the child care facility at Ocean Air School.

- *Britton Bliss*
- *Darang Tech*
- *Karen Holty*
- *Guy Rovad*
- *Suzanne Hall*, also inquired as to what funds will cover the expense.

Dena Whittington, Assistant Superintendent, Business Services, confirmed that currently the project will be funded by the Enterprise Fund. The Board approved the recommendation of \$1,239,124.

Motion to approve the Construction Agreement, Lease and Sub-Lease for Child Care Facility at Ocean Air School, with the understanding that Commercial & Industrial Roofing will be awarded the contract for sheet metal, flashing, metal roofing.

Motion Rodriguez
Second Easton
Unanimous

11. PERSONNEL

See Consent Item *11.1

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An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

12. ARTICLES OF INTEREST

None.

13. ITEMS FOR JUNE 23, 2010 BOARD MEETING

- Minutes of Regular Board Meeting of May 26, 2010
- Minutes of Regular Board Meeting of June 9, 2010
- Public Hearing Regarding the 2010/2011 DMUSD Budget
- Board Adoption, 2010/2011 Proposed Budget
- 2nd Reading, Board of Trustees School Site Visitation Schedule, 2010/2011
- Recognition: Del Mar Schools Education Foundation
- Recognition: Retiree, Don Birkett
- Proposed School Site Classified Staffing Allocation
- Discussion, Governance Workshop
- DecisionInsite
- 2nd reading Student Enrollment, Staffing Projections and Enrollment Caps
- Revised schedule of Board meetings including BB 9320
- Discussion, Minutes
- Approval of revised BP 3580: District records
- Intradistrict transfers
- Enrollment report

The Board reconvened to Closed Session at 8:30 p.m. to conclude discussion on the Closed Session Agenda items.

The Board reconvened to Open Session at 9:28 p.m.

REPORT OF ACTION TAKEN IN CLOSED SESSION:

Board President McDowell reported that no action was taken in Closed Session.

There being no further business to come before the Board, there was a
Motion to Adjourn at 9:29 p.m.

Motion Easton
Second Perkins
Unanimous

Douglas Perkins, Clerk

James Peabody, Superintendent

Date

Date

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An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

June 16, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 5.1: Recognition – Del Mar School Education Foundation

The Board of Trustees and the District Administration recognizes the time and energy of the parents serving on the Del Mar Schools Education Foundation.

It is a pleasure to recognize the following 2009/2010 DMSEF officers and representatives and to thank them for their dedication and hard work in fundraising to support the Extended Studies Programs for the students of the DMUSD schools.

DMSEF Officers:

Chris Stevenson, President
Polly Murphy, Vice-President
Jonathan Flam, Treasure
Allison Healy-Poe, Secretary
Matt Zevin, VP Corporate/Community
Branden Belford, VP Fundraising/Events
Eileen Hoppen, VP Marketing/Communications

DMSEF Representatives:

Debbie Negulescu, Del Mar Heights
Mike Eddy, Del Mar Hills
Vince Carmosino, Del Mar Hills
Ken Shimizu, Ocean Air
Leigh Hsu, Ocean Air
Kimberly Twomey, Sage Canyon
Rebecca Twomey, Sage Canyon
Lisa Becker Granet, Sycamore Ridge
Clare Lemon, Torrey Hills
Erin Morgan, Torrey Hills

FISCAL IMPACT: None.

RECOMMENDED: For information only. No action required.

June 16, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: James D. Peabody, Superintendent

Subject: Agenda Item 5.2: Public Hearing Regarding the 2010/2011 DMUSD Budget

This Public Hearing is conducted for the purpose of hearing from the public prior to the adoption of the 2010/2011 District Budget. By law, the Board must hold a public hearing in order to comply with Education Code Section 35050 and 35144, and Government Code 54956, and other applicable law.

Public Hearing Procedure:

- Hearing Opened at _____ p.m. by Board President McDowell
- Public Comments
- Hearing Closed at _____ p.m. by Board President McDowell

June 16, 2010

To: Board Members
From: James Peabody, Superintendent
Subject: Agenda Item 5.3: Report: DMCTA President, David Skinner

DMCTA President, David Skinner, will be present to give a brief report to the Board.

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

June 16, 2010

To: Board Members
From: James Peabody, Interim Superintendent
Subject: Agenda Item 5.4: Report: Del Mar Schools Education Foundation

DMSEF President, Chris Stevenson, will provide a brief report on DMSEF activities during the past month.

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

June 16, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 5.5: Report: Monthly Staff Development,
Travel/Conference Update

This agenda item provides a monthly update of Staff Development and Travel Conference Requests. The spreadsheet indicates the employee who has requested to attend professional training out of the District, the activity or conference title, the estimated expenditure and the funding source for the activity.

An updated report is included in all monthly board packets.

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

DEL MAR UNION SCHOOL DISTRICT

Conference/Travel Request Report

Through: June 23, 2010

NAME	SITE	ACTIVITY TITLE/DESCRIPTION	PROFESSIONAL SKILLS AND JOB PERFORMANCE IMPROVEMENT JUSTIFICATION	DATE	COST (EST.) w/ SUB EXP.	FUNDING SOURCE
Katie Shanahan	DO	SD Arts Education Summit		05/21/10	\$35.00	GF Staff Dev
Alison Fieberg	Sage	Standards Based Writing Inservice; Learning Headquarters	This activity will help to become a better writing Teacher.	7/22 & 7/23, 2010	\$250.00	GF
Shayne Singleton	Sage	Standards Based Writing Inservice; Learning Headquarters	This activity will help to become a better writing Teacher along with guidance in how to instruct the 5th grade writing standards.	7/22 & 7/23, 2010	\$250.00	GF
Kristin Soderberg	Sage	Standards Based Writing Inservice; Learning Headquarters	Increase writing instructional and improve wrting program.	7/22 & 7/23, 2010	\$250.00	GF
Nicole Ortega	Sage	Standards Based Writing Inservice; Learning Headquarters	This training will help to refine teaching of writing and help to focus in on the genres of writing for 3rd grade.	7/22 & 7/23, 2010	\$250.00	GF

June 23, 2010

To: Board Members

From: Katie Shanahan, Coordinator of State and Federal Programs

Through: James D. Peabody, Superintendent

Subject: Agenda Item 7.1: Board Approval, Memo of Understanding with Coronado Unified School District and Julian Union Elementary School District for Title III – Limited English Proficient Funds, 2010-2011

The District receives Title III – Limited English Proficient funds based upon the number of limited English speaking students enrolled. Del Mar Union School District has been allocated approximately \$42,000 for the 2010-2011 school year. Districts generating less than \$10,000 must apply via a consortium of districts whose cumulative subgrants total \$10,000 or more. We currently are the lead in a consortium with Coronado Unified School District for Title III-Immigrant funds. They have requested to join our consortium for Title III-LEP funds, as well as Julian. We can assist those districts by continuing as the lead of the consortium. We will act as the fiscal and programmatic agent for the consortium, filing the required expenditure reports and maintaining fiscal records.

FISCAL IMPACT: **Cost** – Incoming revenue
Program or Department – Categoricals
Is this a Restricted Program? Yes
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: Superintendent recommends Board approval of a Memo of Understanding with Coronado Unified School District and Julian Union Elementary School District for Title III – Limited English Proficient Funds, 2010-2011

June 23, 2010

To: Board Members

From: Holly McClurg, Assistant Superintendent, Instructional Services

Through: James Peabody, Superintendent

Subject: Agenda Item 7.2: Board Approval of Agreement Between Intel-Assess Inc. and the Del Mar Union School District for the Licensing of Intel-Assess Assessment Solutions.

It is recommended that the district enter into an agreement with Intel-Assess to license assessment solutions supporting grades two (2) through six (6).

The district has a need to develop district-wide, standards-based formative and benchmark assessments to support the ongoing work in curriculum and instruction. This work is in response to the needs of teachers and students, and will directly impact teaching and learning throughout the district. After careful consideration of four different software tools and multiple resources, it has been determined that Intel-Assess will provide the district with essential tools and expertise to support these efforts.

FISCAL IMPACT: Cost – \$13,491
Program or Department – Instructional Services
Is this a Restricted Program? No
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends approval of this expenditure.

June 17, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 8.1: Board Approval, Revision to the 2010 Schedule of Board Meetings

Pursuant to a request from the Board, attached is a revised schedule of Board meetings for 2010. The revised schedule will reduce the meetings in July, August and September to one per month.

Staff confirmed with SDCOE Legal Analyst, Peg Marks, on the process for revising the schedule. According to Ms. Marks the Board needs to adopt a revised calendar and institute it at a later date. After the attached revised schedule is adopted the schedule will be communicated to the community via email and website. No further notices are required, including the SDCOE.

Board Bylaw 9320: Meetings and Notices, states under Regular Meetings, "The Board shall hold at least one regular meeting every month." Staff finds no cause to revise BB 9320.

FISCAL IMPACT: Not applicable.

RECOMMENDED: The Superintendent recommends the Board approve the revised 2010 Schedule of Board Meetings.

Del Mar Union School District 2010 Board of Trustees Meetings

Del Mar Hills Academy
14085 Mango Drive
San Diego, CA
5:45 p.m.

REVISED
June 17, 2010

Date	Day	Location
January 27, 2010	4 th Wednesday	All Regular Board Meetings of the Board of Trustees are held in the Performing Arts Center at Del Mar Hills Academy 14085 Mango Drive Del Mar, CA 92014
February 10, 2010	2 nd Wednesday	
February 17, 2010	3 rd Wednesday	
March 10, 2010	2 nd Wednesday	
March 24, 2010	4 th Wednesday	
April 14, 2010	2 nd Wednesday	
April 28, 2010	4 th Wednesday	
May 12, 2010	2 nd Wednesday	
May 26, 2010	4 th Wednesday	
June 9, 2010	2 nd Wednesday	
June 23, 2010	4 th Wednesday	
July 14, 2010	2 nd Wednesday	
~~July 28, 2010~~	~~4th Wednesday~~	
~~August 11, 2010~~	~~2nd Wednesday~~	
August 25, 2010	4 th Wednesday	
~~September 8, 2010~~	~~2nd Wednesday~~	
September 22, 2010	4 th Wednesday	
~~October 6, 2010~~	~~1st Wednesday~~	
October 27, 2010	4 th Wednesday	
November 17, 2010	3 rd Wednesday	
*December 15, 2010	3 rd Wednesday	

*The official approval of this date occurs at the November 2010 Board Meeting in preparation for the Organizational Meeting in December.

June 18, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services and Tim
Asfazadour, Assistant Superintendent, Human Resources

Through: James Peabody, Superintendent

Subject: Agenda Item 8.2: Second Reading of 2010/2011 Site/Grade Level
Enrollment Caps and Updated Staffing and Student Enrollment by
School

Similar to last year, most district sites are anticipated to have sufficient capacity to accommodate all students who reside within attendance boundaries in the fall of 2010 with the exception of the Ocean Air and Sage Canyon Schools; a cap on kindergarten enrollment at Del Mar Heights for 2010-2011 is also proposed. Enrollment caps at Ocean Air and Sage Canyon Schools is proposed in order to prevent the possibility of exceeding the enrollment capacity for each of these sites; a cap on kindergarten enrollment at Del Mar Heights will provide for a higher degree of predictability for staffing and kindergarten enrollment at both Del Mar Heights and Del Mar Hills Schools.

Proposed Site and Grade Level Caps for Ocean Air

Ocean Air's 2009-2010 enrollment is 700 students; the adjusted capacity for enrollment is 770*. There are currently twenty (20) students from other attendance areas in the district that were able to attend based on the priorities established within board policy.

In order to accommodate as many students as possible who reside in the attendance area for Ocean Air, and, at the same time, ensuring that enrollment does not exceed the building's capacity, the following caps are proposed for the 2010/2011 school year:

Gr. K	126	Gr. 4	112
Gr. 1	105	Gr. 5	98
Gr. 2	126	Gr. 6	98
Gr. 3	105	Total	770

The caps proposed above will impact some students who currently reside in the attendance area for Ocean Air.

Enrollment Projections by DecisionInsite for future enrollment at Ocean Air appears to be accurate. DecisionInsite projected enrollment of 709 at Ocean Air for 2009-2010. The projection for 2010-2011 is 743. Due to the fact that some new housing units are likely to be occupied, Ocean Air will warrant continuous monitoring. However, the proposed enrollment caps in the table above should serve the school well for at least the near term.

Proposed Site and Grade Level Caps for Sage Canyon

Sage Canyon's 2009-2010 enrollment is 770; its current attendance area enrollment is projected by DecisionInsite to increase to 798. Sage Canyon's adjusted enrollment capacity is 825*. Sage Canyon's enrollment includes thirty-two (32) students from other attendance areas in the district that were able to attend based on the priorities established within board policy.

In order to accommodate as many students as possible who reside in the attendance area for Sage Canyon, and, at the same time, ensuring enrollment does not exceed building capacity, the following caps are proposed for the 2010-2011 school year.

Gr. K	105	Gr. 4	112
Gr. 1	126	Gr. 5	126
Gr. 2	115	Gr. 6	126
Gr. 3	115	Total	825

DecisionInsite expects the enrollment in Sage Canyon's current attendance area to grow during the next four years. DecisionInsite projects Sage Canyon's enrollment at 805 students for 2011/2012, 824 students in 2012/2013, and 857 students in 2013/2014. Due to the fact that a new multi-family housing complex is likely to be occupied in the Sage Canyon attendance area during the 2010-2011 school year, enrollment at Sage Canyon will warrant monitoring. However, the proposed cap with serve the school well for at least the near term.

***Class Size Exceptions**

Board policy will be considered when class sizes exceed the maximum as well as steps outlined in section 18 of the DMCTA collective bargaining agreement.

Updated Staffing and Student Enrollment By School

The updated Staffing and Student Enrollment document includes student enrollment numbers as of 6/15/10. The district is staffing based on current students enrolled and kindergarten packets returned.

FISCAL IMPACT: **Cost** – There is no fiscal impact associated with the establishment of site/grade level caps at Ocean Air, Sage Canyon, and Del Mar Heights Schools.

RECOMMENDED: The Superintendent Recommends Approval of the Second Reading of 2010/2011 Site and Grade Level Caps

DEL MAR UNION SCHOOL DISTRICT FORECASTED AND HISTORICAL STAFFING AND STUDENT ENROLLMENT BY SCHOOL

Highlight Color for Class Size Ratios of Under	20	For K-3 and 27 For Grades 4-6	Over limit of 20/27 for 10/11
Changes from 2009/10 rollover numbers		Under limit of 21/28 for 09/10	Over limit of 21/28 for 09/10

2010/11 Forecast is based on enrollment #'s as of 6/3/10

DecisionInsite numbers are based on the conservative estimate

Ashley Falls

		2010-2011 Forecast			DecisionInsite			2009-2010 (as of 4/30/10)		
Grade	Max	Students	Staff	Ratio	Students	Staff	Ratio	Students	Staff	Ratio
K	40	34	2.0	17.0	49	2.0	24.5	48	2.5	19.2
1	50	53	2.5	21.2	53	2.5	21.2	44	2.5	17.6
2	50	45	2.5	18.0	50	2.5	20.0	61	3.5	17.4
3	60	63	3.0	21.0	71	3.0	23.7	71	3.5	20.3
4	81	71	3.0	23.7	70	3.0	23.3	81	3.0	27.0
5	81	82	3.0	27.3	79	3.0	26.3	75	3.0	25.0
6	81	73	3.0	24.3	80	3.0	26.7	85	3.0	28.3
Total	443	421	19.0	22.2	452	19.0	23.8	465	21.0	22.1
K-3	10.0	195	10.0	19.5	223	10.0	22.3	224	12.0	18.7
4-6	9.0	226	9.0	25.1	229	9.0	25.4	241	9.0	26.8

Carmel Del Mar

		2010-2011 Forecast			DecisionInsite			2009-2010 (as of 4/30/10)		
Grade	Max	Students	Staff	Ratio	Students	Staff	Ratio	Students	Staff	Ratio
K	80	63	4.0	15.8	68	3.0	22.7	60	3.0	20.0
1	60	62	3.0	20.7	68	3.5	19.4	58	3.0	19.3
2	60	52	3.0	17.3	72	3.5	20.6	62	3.0	20.7
3	60	69	3.0	23.0	62	3.0	20.7	62	3.0	20.7
4	67.5	62	2.5	24.8	67	2.5	26.8	55	2.0	27.5
5	67.5	59	2.5	23.6	61	2.5	24.4	72	3.0	24.0
6	81	73	3.0	24.3	81	3.0	27.0	54	2.0	27.0
Total	476	440	21.0	21.0	479	21.0	22.8	423	19.0	22.3
K-3	13.0	246	13.0	18.9	270	13.0	20.8	242	12.0	20.2
4-6	8.0	194	8.0	24.3	209	8.0	26.1	181	7.0	25.9

Del Mar Heights

		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	60	60	3.0	20.0
1	60	61	3.0	20.3
2	60	58	3.0	19.3
3	80	72	4.0	18.0
4	54	58	2.0	29.0
5	54	54	2.0	27.0
6	54	58	2.0	29.0
Total	422	421	19.0	22.2
K-3	13.0	251	13.0	19.3
4-6	6.0	170	6.0	28.3

Per class **IF** Combo
19.8

DecisionInsite

Students	Staff	Ratio
67	3.0	22.3
68	3.5	19.4
61	3.5	17.4
88	4.0	22.0
66	3.5	18.9
60	2.5	24.0
67	2.5	26.8
477	22.5	21.2
284	14.0	20.3
193	8.5	22.7

2009-2010 (as of 4/30/10)

Students	Staff	Ratio
61	3.0	20.3
56	3.0	18.7
78	4.0	19.5
63	3.0	21.0
55	2.0	27.5
63	2.5	25.2
71	2.5	28.4
447	20.0	22.4
258	13.0	19.8
189	7.0	27.0

Del Mar Hills

		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	40	33	2.0	16.5
1	40	40	2.0	20.0
2	40	40	2.0	20.0
3	40	40	2.0	20.0
4	54	43	2.0	21.5
5	54	45	2.0	22.5
6	54	48	2.0	24.0
Total	322	289	14.0	20.6
K-3	8.0	153	8.0	19.1
4-6	6.0	136	6.0	22.7

DecisionInsite

Students	Staff	Ratio
42	2.0	21.0
43	2.0	21.5
44	2.5	17.6
51	2.5	20.4
52	2.0	26.0
58	2.0	29.0
51	2.0	25.5
341	15.0	22.7
180	9.0	20.0
161	6.0	26.8

2009-2010 (as of 4/30/10)

Students	Staff	Ratio
39	2.0	19.5
42	2.0	21.0
46	2.5	18.4
45	2.5	18.0
54	2.0	27.0
49	2.0	24.5
55	2.0	27.5
330	15.0	22.0
172	9.0	19.1
158	6.0	26.3

Ocean Air				
		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	120	129	6.0	21.5
1	100	115	5.0	23.0
2	120	127	6.0	21.2
3	100	103	5.0	20.6
4	108	110	4.0	27.5
5	94.5	84	3.5	24.0
6	94.5	92	3.5	26.3
Total	737	760	33.0	23.0
K-3	22.0	474	22.0	21.5
4-6	11.0	286	11.0	26.0

DecisionInsite		
Students	Staff	Ratio
114	6.0	19.0
116	5.0	23.2
127	6.0	21.2
102	5.0	20.4
108	4.0	27.0
83	3.5	23.7
93	3.5	26.6
743	33.0	22.5
459	22.0	20.9
284	11.0	25.8

2009-2010 (as of 4/30/10)		
Students	Staff	Ratio
106	5.0	21.2
125	6.0	20.8
102	5.0	20.4
105	5.0	21.0
86	3.0	28.7
91	3.5	26.0
85	3.5	24.3
700	31.0	22.6
438	21.0	20.9
262	10.0	26.2

Sage Canyon					
2010-2011 Forecast					
Grade	Max	Per Class due to Combo 27.8	Students	Staff	Ratio
K	100		87	5.0	17.4
1	120		114	6.0	19.0
2	100		104	5.0	20.8
3	100		105	5.0	21.0
4	108		109	4.0	27.3
5	121.5		128	4.5	28.4
6	121.5		122	4.5	27.1
Total	771			769	34.0
K-3	21.0		410	21.0	19.5
4-6	13.0		359	13.0	27.6

DecisionInsite		
Students	Staff	Ratio
120	5.0	24.0
122	6.0	20.3
103	5.5	18.7
103	5.5	18.7
104	4.0	26.0
120	4.5	26.7
121	4.5	26.9
793	35.0	22.7
448	22.0	20.4
345	13.0	26.5

2009-2010 (as of 4/30/10)		
Students	Staff	Ratio
115	6.0	19.2
103	5.0	20.6
102	5.0	20.4
105	5.0	21.0
123	4.5	27.3
123	4.5	27.3
99	4.0	24.8
770	34.0	22.6
425	21.0	20.2
345	13.0	26.5

Sycamore Ridge

		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	80	76	4.0	19.0
1	60	63	3.0	21.0
2	80	70	4.0	17.5
3	60	51	3.0	17.0
4	54	46	2.0	23.0
5	81	73	3.0	24.3
6	54	56	2.0	28.0
Total	469	435	21.0	20.7
K-3	14.0	260	14.0	18.6
4-6	7.0	175	7.0	25.0

Per class **IF** Combo
19.0

Per class **IF** Combo
25.8

DecisionInsite

Students	Staff	Ratio
59	3.0	19.7
60	3.0	20.0
70	4.0	17.5
57	3.0	19.0
43	1.5	28.7
68	2.5	27.2
58	2.0	29.0
415	19.0	21.8
246	13.0	18.9
169	6.0	28.2

2009-2010 (as of 4/30/10)

Students	Staff	Ratio
56	3.0	18.7
70	4.0	17.5
53	3.0	17.7
43	2.0	21.5
68	3.0	22.7
53	2.0	26.5
53	2.0	26.5
396	19.0	20.8
222	12.0	18.5
174	7.0	24.9

Torrey Hills

		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	100	87	5.0	17.4
1	100	104	5.0	20.8
2	90	91	4.5	20.2
3	90	85	4.5	18.9
4	108	102	4.0	25.5
5	94.5	91	3.5	26.0
6	94.5	95	3.5	27.1
Total	677	655	30.0	21.8
K-3	19.0	367	19.0	19.3
4-6	11.0	288	11.0	26.2

Per Class due to Combo
19.6

Per Class due to Combo
26.6

DecisionInsite

Students	Staff	Ratio
111	6.0	18.5
112	6.0	18.7
102	5.0	20.4
92	5.0	18.4
106	4.0	26.5
93	3.5	26.6
103	3.5	29.4
719	33.0	21.8
417	22.0	19.0
302	11.0	27.5

2009-2010 (as of 4/30/10)

Students	Staff	Ratio
105	5.0	21.0
94	5.0	18.8
84	4.0	21.0
104	5.0	20.8
92	3.5	26.3
98	3.5	28.0
75	3.0	25.0
652	29.0	22.5
387	19.0	20.4
265	10.0	26.5

In Total		2010-2011 Forecast		
Grade	Max	Students	Staff	Ratio
K	620	569	31.0	18.4
1	590	612	29.5	20.7
2	600	587	30.0	19.6
3	590	588	29.5	19.9
4	634.5	601	23.5	25.6
5	648	616	24.0	25.7
6	634.5	617	23.5	26.3
Total	4317	4190	191.0	21.9
K-3	120.0	2356	120.0	19.6
4-6	71.0	1834	71.0	25.8

DecisionInsite		
Students	Staff	Ratio
630	30.0	21.0
642	31.5	20.4
629	32.5	19.4
626	31.0	20.2
616	24.5	25.1
622	24.0	25.9
654	24.0	27.3
4419	197.5	22.4
2527	125.0	20.2
1892	72.5	26.1

2009-2010 (as of 4/30/10)		
Students	Staff	Ratio
590	29.5	20.0
592	30.5	19.4
588	30.0	19.6
598	29.0	20.6
614	23.0	26.7
624	24.0	26.0
577	22.0	26.2
4183	188.0	22.3
2368	119.0	19.9
1815	69.0	26.3

Del Mar Union School District

2009-2010 Certificated and Classified Administrative Staff by Site

Salaries Expensed in the Unrestricted General Fund, Cafeteria Fund, and Childcare Fund

2009-2010 Adopted Budget:

Site:	Del Mar Hills	Carmel Del Mar	Ashley Falls	Del Mar Heights	Sycamore Ridge	Torrey Hills	Ocean Air	Sage Canyon	Total Salaries	
<i>Certificated:</i>										
Principal	100%	100%	100%	100%	100%	100%	100%	100%	\$	965,652.00
Assistant Principal								100%	\$	98,556.48
Psychologist	40%	60%	80%	60%	80%	60%	50%	60%	\$	380,861.47
Nurse	20%	20%	20%	20%	40%	20%	20%	40%	\$	138,073.35
<i>Classified:</i>										
School Administrative Assistant	100%	100%	100%	100%	100%	100%	100%	100%	\$	408,452.55
School Office Assistant	88%	88%	88%	88%	88%	88%	88%	88%	\$	279,639.58
Child Nutrition Asst (Fund 13)	12.5%	12.5%	25%	12.5%	25%	12.5%	25%	37.5%	\$	48,342.92
Health Aide Technician	63%	63%	60%	50%	50%	75%	63%	75%	\$	157,605.41
LVN- Aide		75%			50%				\$	63,148.60
Library Media Specialist	78.12%	67.5%	68.75%	66.25%	71.25%	75%	68.75%	81.25%	\$	215,664.51
School Plant Managers	100%	100%	100%	100%	100%	100%	100%	100%	\$	370,910.88
Night Custodian*	100%	100%	150%	150%	200%	200%	200%	200%	\$	471,186.72
Total staffing across all funds									\$	3,598,094.47

9% of all night custodians are charged directly to the Childcare (Enterprise) Fund

June 17, 2010

To: Board Members

From: Peabody, Superintendent

Subject: Agenda Item 8.3: Second Reading/Approval, Board of Trustees
2010/2011 Site Visitation Schedule

The Board is scheduled to visit the eight DMUSD school sites during the 2010-2011 school year. As per Board members' request, principals have been asked for their input regarding what they believe would be beneficial for Board members to observe during their visits. Principals request that Board members visit during regular school hours for the purpose of seeing teaching and learning in the classrooms.

Board members will visit each school site during regular school hours (8:30 a.m. to 10:30 a.m.). Specific school sites are to be determined.

School Site Visitation Dates

8:30 -10:30 a.m.

Wednesday, October 6

Wednesday, November 3

Wednesday, December 1

Wednesday, January 5

Wednesday, February 2

Wednesday, March 2

Wednesday, April 6

Wednesday, May 4

FISCAL IMPACT: **Cost** – No additional costs will be incurred. Expenses associated with conducting PLC collaboration time on Wednesdays are limited to regular teachers' compensation.
Program or Department – General Fund
Is this a Restricted Program? No
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: Superintendent recommends approval of the Board of Trustees 2010/2011 Site Visitation Schedule.

June 17, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 8.4: District Office and Maintenance & Operations
Space Requirements

At the October 28, 2009 Regular Board Meeting the Board took unanimous action to consider options for a new District facility ranging in size between 15,000 – 25,000 sq. ft. to include office and maintenance requirements. As the search for new facilities continues the Board would like revisit the size requirements.

FISCAL IMPACT: Not applicable.

RECOMMENDED: The Superintendent recommends the Board discuss and provide direction.

June 17, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 8.5: Discussion, Board Meeting Minutes

The Board requested to have a discussion on the Board Meeting Minutes. It has been placed on the Agenda for the Board to discuss and to give staff direction as they deem necessary.

FISCAL IMPACT: Not applicable.

RECOMMENDED: The Superintendent recommends the Board discuss and give direction as deemed necessary.

June 17, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 8.6: Third Reading and Approval, Revised
Administrative Regulation 3580: District Records

The Board directed staff to review and revise Board Policy/Administrative Regulations to reflect the length of time public comment to the Board must be preserved. A first reading of the revised policy was presented to the Board at the March 10, 2010 Board Meeting.

Based on Board discussion at the March 10, 2010 and March 24 Board meetings, staff has made additional revisions to BP/AR 3580: District Records, and is presenting it this evening for a third reading and approval.

The new revisions to BP/AR 3580 are noted in ***bold italics*** under *Other Records*. The revisions made in the first and second readings are noted in **bold**.

FISCAL IMPACT: Not applicable

RECOMMENDED: The Superintendent recommends the Board approve the revised BP/AR 3580: District Records.

**DEL MAR UNION SCHOOL DISTRICT
BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

**ADMINISTRATIVE REGULATION TO BOARD POLICY 3580:
DISTRICT RECORDS**

The Superintendent or designee shall ensure that appropriate computer software is used to safeguard any data stored on computers, including computers connected to networks. To further prevent the damage or theft of data, computers and related equipment, he/she shall maintain complete and accurate inventories, specify user responsibilities for damages, and provide appropriate supervision in areas where computers are used.

Classification of Records

Before January 1, the Superintendent or designee shall review documents and papers originating during the prior school year and classify them as Class 1 (Permanent), Class 2 (Optional), or Class 3 (Disposable). Records of continuing nature (active and useful for administrative, legal, fiscal or other purposes over a period of years) shall not be classified until such usefulness has ceased. A student's cumulative record is a continuing record until the student ceases to be enrolled in the district. (5 CCR 16022)

Class 1 - Permanent Record (5 CCR 16023)

The original of each of the following records, or one exact copy of it when the original is required by law to be filed with another agency, is a Class 1 (Permanent) Record and shall be retained indefinitely unless microfilmed in accordance with 5 CCR 16022:

1. Annual Reports
 - a. Official budget
 - b. Financial reports of all funds, including cafeteria and student body funds
 - c. Audit of all funds
 - d. Average daily attendance, including Period 1 and Period 2 reports
 - e. Other major annual reports, including:
 - (1) Those containing information relating to property, activities, financial condition or transactions
 - (2) Those declared by Governing Board minutes to be permanent

2. Official Actions

- a. Minutes of the Board or Board committees, including the text of rules, regulations, policies or resolutions included by reference only
- b. The call for and the result of any elections called, conducted or canvassed by the Board
- c. Records transmitted by another agency pertaining to its action with respect to district reorganization

3. Personnel Records

a. Employees

All detailed records relating to employment, assignment, amounts and dates of service rendered, termination or dismissal of an employee in any position, sick leave record, rate of compensation, salaries or wages paid, deductions or withholdings made and the person or agency to whom such amounts were paid. In lieu of the detailed records, a complete proven summary payroll record for each employee containing the same data may be classified as Class 1 (Permanent), and the detailed records may then be classified as Class 3 (Disposable).

Information of a derogatory nature as defined in Education Code 44031 shall be Class 1 (Permanent) only when the time for filing a grievance has passed or the document has been sustained by the grievance process.

b. Students

The records of enrollment and scholarship for each student required by 5 CCR 432, and all records pertaining to any accident or injury involving a minor for which a claim for damages had been filed as required by law. This includes any related policy of liability insurance except that these records cease to be Class 1 (Permanent) one year after the claim has been settled or the statute of limitations has run.

4. Property Records

All detailed records relating to land, buildings, and equipment. In lieu of detailed records, a complete property ledger may be classified as Class 1 (Permanent). The detailed records may then be classified as Class 3 (Disposable) if the property ledger includes all fixed assets, an equipment inventory and, for each piece of property, the date of acquisition, name of previous owner, a legal description, the amount paid, and comparable data if the unit is disposed of.

Class 2 - Optional Records (5 CCR 16024)

Any record considered worth keeping, but which is not a Class 1 record, may be classified as Class 2 (Optional) and shall be retained until it is reclassified as Class 3 (Disposable). If by agreement of the Board and Superintendent or designee, classification of the prior year records has not been made before January 1, all records of the prior year may be classified Class 2 (Optional) until they are classified as required by 5 CCR 16022. Such classification must occur within one year.

Class 3 - Disposable Records (5 CCR 16025, 16026, 16027)

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) shall be classified as Class 3 (Disposable). These include but are not limited to: detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing another report; ~~public comment to the Board~~; teachers' registers if all information required by 5 CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent); and periodic reports, including daily, weekly and monthly reports, bulletins and instructions.

Class 3 (Disposable) records shall be destroyed during the third school year after the later of the following:

1. The completion of any legally required audit
2. The retention period required by any agency other than the State of California
3. The school year in which the records originated

Other Records

Public communication to the Board, other than written or verbal communications during a Board meeting shall be classified as Class 3 – Disposable Records. Each member of the Board shall retain such communication in a file folder or electronic mail folder. At such time as a specific Request for Records of electronic mail is received at the District Office, Board members will provide the electronic mail being requested by forwarding it to the office of the superintendent. and sent to the District by the 1st of every month for retention in a publicly accessible folder available on the District's website.

June 17, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services

Through: James Peabody, Superintendent

Subject: Agenda Item 8.7: 2009/2010 Annual Wellness Report

The Del Mar Union School District Wellness Committee was formed and began meeting in March of 2006. The Committee is chaired by the Director of Pupil Services and is comprised of parents, teachers and support staff from within the District. Dena Whittington, the Assistant Superintendent of Business Services, represents the Child Nutrition Program on the committee.

The Board of Trustees adopted the Wellness Policy on July 24, 2006. Revisions were adopted by the Board of Trustees on May 23, 2007.

The Wellness Committee met during the 2009-2010 school year to review and revise goals and objectives. The committee recommended the following be developed/implemented during the 2010-2011 school year:

- Provide parents and teachers a list of activities that can be used in classrooms for student celebrations as a substitution for food.
- Change the District's website link from "Child Nutrition Services" to "Lunch/Milk" Program to ensure easy access for families.
- Expand the scope of the Wellness Committee to include awareness regarding consequences for students regarding prolonged sun exposure.
- Up-date the "First Day Packet" sent home to parents the first day of school to incorporate recommended changes, as appropriate.

The committee will continue to meet during the 2010-2011 school year with new goals and objectives to attain.

FISCAL IMPACT: Presentation of this report is for information only and does not change revenues, expenditures or fund balance.

RECOMMENDED: This item is presented to the Board of Trustees as information only.

June 23, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services

Through: James Peabody, Superintendent

Subject: Agenda Item 8.8: Class Size and Intradistrict Transfer Costs

During the 2009-2010 school year, the District paid a total amount of \$7,580 to teachers who exceeded the class size per the DMTCA contract (21 students for grades K-3 and 28 students for grades 4-6). One class at Ashley Falls exceeded the enrollment by one student at the beginning of the 2009-2010 school year. In keeping with Board policy, three 6th grade intra-district transfers were approved for those students entering the 6th grade who had been attending Ashley Falls for more than two consecutive years.

The breakdown of these expenditures is as follows:

School	Grade	Number of Students	Start Date (Month/Year)	Amount Paid	Intradistrict Transfer
Ashley Falls	6 th	1	8/09	3,600	Yes
Ocean Air	K	1	4/10	120	No
Ocean Air	4 th	2	4/10	1,460	No
Sycamore Ridge	3 rd	1	1/10	1,860	No
Torrey Hills	2 nd	1	2/70	270	No
TOTAL		7		7,580	

FISCAL IMPACT: Presentation of this report is for information only and does not change revenues, expenditures or fund balance.

RECOMMENDED: This item is presented to the Board of Trustees as information only.

June 17, 2010

To: Board Members

From: James Peabody, Superintendent

Subject: Agenda Item 8.9: Discussion, Governance Workshop

The Superintendent and Board would like to have a workshop to establish working goals and responsibilities.

FISCAL IMPACT: None. This would be a self-facilitated activity.

RECOMMENDED: The Superintendent recommends that the Board meeting scheduled for July 14, 2010 include a Governance Workshop.

June 17, 2010

To: Board Members
From: James Peabody, Superintendent
Subject: Agenda Item 8.10: Reminder of Upcoming Events and Schedules

Wednesday, July 14, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Wednesday, July 28, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Wednesday, August 11, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Thursday, August 12, 2010

NCW JPA meeting, 2:30 p.m., Solana Beach School District, 309 N. Rios Way

Monday, August 23, 2010

School offices re-open for the 2010/2011 school year

Monday, August 30, 2010

First day of the 2010/2011 school year

Wednesday, August 25, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Friday, August 27, 2010

New Student Orientation

Monday, September 6, 2010

Labor Day Holiday. No school.

Wednesday, September 8, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Wednesday, September 22, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Thursday, September 23, 2010

DMSEF Kickoff, L'Auberge

Wednesday, October 6, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Wednesday, October 6, 2010

Walk to School Day

Thursday, October 14, 2010

NCW JPA meeting, 2:30 p.m., Solana Beach School District, 309 N. Rios Way

Saturday, October 16, 2010

"A Salute to Teachers," Balboa Theatre, 7:00 p.m.

Wednesday, October 27, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Wednesday, November 17, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

Thursday – Saturday, December 2-4, 2010

CSBA Annual Conference, San Francisco Convention Center

Wednesday, December 15, 2010

Regular Board Meeting, Del Mar Hills Academy, 5:45 p.m.

RECOMMENDED: For information only. No action required.

June 17, 2010

To: Board Members

From: Randy Wheaton, Director of Maintenance & Operations

Through: James Peabody, Superintendent

Subject: Agenda Item 9.1: Facilities Report for June

On June 16, 2010 District Personnel, Gerald Schafer of Consulting & Inspection Services and Frisco White of Westberg + White Architects met with Department of State Architect (DSA) personnel to discuss closeout of Ocean Air Elementary School construction project. After reviewing various documents, DSA closed with certification the Ocean Air Elementary School project.

On Friday, June 18, 2010 the construction process begins on the Ocean Air Child Care facility. This will be an aggressive construction schedule. The scheduled move-in date is August 23, 2010.

FISCAL IMPACT: Cost – \$0, all contracts will be brought to the Board under separate agenda item for approval
Program or Department – Business Services/ Maintenance and Operations
Is this a Restricted Program? Yes
Was this expenditure anticipated in the adopted budget? Please see individual agenda items.
Will this Program or Department be over budget after this expenditure? Please see individual agenda items

RECOMMENDED: For information only. No action required.

June 17, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item *10.1: Board Approval of Site and Department Performance Agreements and Memorandums of Understanding

SCHOOL	CONTRACTOR	SERVICE	AMOUNT	FUNDING
Ashley Falls	YMCA Camp Marston	6 th grade camp October 18-22, 2010	\$18,400.00	General Fund, Parent paid
Sycamore Ridge	YMCA Camp Marston	6 th grade camp December 13 – 17, 2010	\$12,650.00	General Fund, Parent paid

FISCAL IMPACT: Cost – \$900.00 as listed above.
Program or Department - As listed above.
Is this a Restricted Program –No
Was this expenditure anticipated in the adopted budget? No
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends Board approval of site performance agreements.

June 17, 2010

To: Board Members

From: Randy Wheaton, Director Maintenance and Operations

Through: James Peabody, Superintendent

Subject: Agenda Item *10.2: Board Approval of Restricted Maintenance Contracts For Summer Work and 2010/2011 Fiscal Year Annual Inspections, Maintenance and Service

Randy Wheaton, Director of Maintenance and Operations, has continued to request quotes from contractors for summer work and annual inspections, maintenance and service. At this time, Mr. Wheaton recommends that the following contracts be approved.

1. Lloyd Pest Control will provide an annual inspection and report and regular pest control including gopher abatement at all District sites in the amount of \$14,920.00.
2. Zasqueta Contracting, Inc. will provide and install wood fiber in ten (10) play areas at four (4) school sites including Torrey Hills, Sage Canyon, Del Mar Hills and Del Mar Heights in the amount of \$18,480.00.
3. Kirk Paving, Inc. will provide slurry seal including crackfill and re-stripe to existing at Carmel Del Mar School in the amount of \$17,900.00.

***The contracts for the work listed above are available for review
at the Del Mar Union School District Office.***

ISCAL IMPACT: **Cost – \$50,130.00**
Program or Department – 2010/2011 General Fund,
Restricted Maintenance
Is this a Restricted Program –Yes
Was this expenditure anticipated in the proposed budget? Yes
Will this Program or Department be over budget after this
expenditure: No

RECOMMENDED: The Superintendent recommends approval of the agreements between the Del Mar Union School District and the contractors as listed above.

June 17, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services

Through: James Peabody, Interim Superintendent

Subject: Agenda Item *10.3: Board Approval of Addendum to Agreement Between Jill Weckerly, Ph.D. and the Del Mar Union School District

The Board approved a contract between Jill Weckerly, Ph.D. and the District at the regular Board meeting of July 22, 2009 in the amount of \$7,000.00. It has been determined that services for neuropsychological assessments for special needs students will require more than the estimated \$7,000.00. This addendum will increase the total amount by \$5,000.00 which District staff projects shall cover increased student services for May and June, 2010.

The addendum for this service is available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Cost – \$5,000.00
Program or Department – Special Education
Is this a Restricted Program –Yes
Was this expenditure anticipated in the adopted budget? No
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends approval of the addendum with Jill Weckerly, Ph.D. for neuropsychological assessments.

June 17, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item *10.4: Board Approval of Agreement Between the Superintendent of Schools, Office of Education, San Diego County and the Del Mar Union School District for Participation in the Outdoor Education Program, Marine Science Floating Lab and Science Outreach Program for the 2010-2011 School Year

Sixth grade students will be participating in the Outdoor Education Program once again in the 2010-2011 school year. School sites have the choice of either attending Camp Cuyamaca offered through the San Diego County Office of Education or Camp Marston offered by the YMCA. The five day program provides students with an outdoor science education and conservation instruction experience. The agreement with the San Diego County office of Education will allow District sites to attend the Camp Cuyamaca program.

In addition to the Outdoor Education Program, the County Office of Education provides a Marine Science Floating Lab Program and Science Outreach Program. The Marine Science Floating Lab program is attended by our 5th grade students. The Science Outreach Program consists various offerings that will be available for school site scheduling.

***These Agreements are available for review at the
Del Mar Union School District Office.***

FISCAL IMPACT: **Cost** - The 5-day camp cost per student for 2010/2011 is \$270.00. This amount does not include transportation, insurance or teacher cost.
Program or Department - Curriculum
Is this a Restricted Program – No
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure: No, since parents of 6th grade students pay for camp registration.

RECOMMENDED: Superintendent recommends approval of agreement between the Superintendent of Schools, Office of Education, San Diego County and the Del Mar Union School District for participation in the Outdoor Education Program, Marine Science Floating Lab and Science Outreach Program for the 2010-2011 school year.

June 17, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item No. *10.5: Board Approval of Agreement for Legal Services Between the Del Mar Union School District and Fagen Friedman & Fulfroost

Fagen Friedman & Fulfroost is a law firm specializing in school district needs for labor/employment, special education, facilities/business, charter schools, governance, and litigation. Below is a summary of the Board approved 2009/2010 agreement rates.

	2009/2010 Hourly Rate	2010/2011 Hourly Rate
Senior Partner/Of Counsel	\$175.00	\$185.00
Partner/Senior Attorney	\$170.00	\$180.00
Senior Associate	\$165.00	\$175.00
Associate	\$190.00	\$170.00
Education Consultant	\$150.00	\$150.00
Law Clerk/Senior Paralegal	\$125.00	\$130.00
Paralegal	\$100.00	\$110.00

This Agreement for Professional Services is available for review at the Del Mar Union School District.

FISCAL IMPACT: Cost – Hourly rate on an as used basis
Program or Department - General Fund, Unrestricted and Restricted
Is this a Restricted Program –No, Yes
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends Board approval of the Agreement for Professional Services between the Del Mar Union School District and Fagen Friedman & Fulfroost.

June 17, 2010

To: Board Members

From: Mike Casey, Director of Technology

Through: James Peabody, Interim Superintendent

Subject: Agenda Item *10.6: Board Action to Declare District Property Obsolete and Surplus and to Dispose of or Donate per Education Code 17546(a)(b)(c)

The District periodically has inventory items that become obsolete and are recommended for disposal, donation or sale. At this time, the items listed on the attached schedule are no longer usable due to age and disrepair. District staff has determined that these items have no value and should be disposed of.

The District will use approved agreements with surplus companies who will assist in disposing of the items in compliance with California Education Code. Obsolete computer and AV equipment will be disposed of using approved e-waste guidelines.

FISCAL IMPACT: Cost – Unknown at this time. Expected to generate revenue for recycling of computer parts.
Program or Department - General Fund.
Is this a Restricted Program – No
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends that the Board declare district personal property obsolete and surplus to be disposed of or donated per Education Code 17546(a)(b)(c).

Site	Item	District #
Hills	20" iMac	007385
Hills	17" iMac	008316
Hills	20" iMac	007168
Hills	ibook	008938
Hills	ibook	006944
Hills	ibook	003083
Hills	ibook	003089
Hills	ibook	006511
Hills	ibook	004286

June 17, 2010

To: Board Members

From: Randy Wheaton, Director Maintenance and Operations

Through: James Peabody, Superintendent

Subject: Agenda Item *10.7: Board Ratification of Agreement Between the Del Mar Union School District and Geocon, Inc.

Geocon, Inc. will provide required geotechnical services related to constructing the new childcare facility/classroom at Ocean Air School. Services are expected to consist of testing and observation during minor pad preparation, compaction testing of utility tie-ins and surface improvements, and foundation observation for new footings. Based upon the scope of services and assumptions made, the expected costs are \$5,900.00

*The Agreement for this work is available for review at the
Del Mar Union School District.*

FISCAL IMPACT: **Cost – \$5,900.00**
Program or Department – Child Care
Is this a Restricted Program –No
Was this expenditure anticipated in the proposed budget? Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends approval of the agreement between the Del Mar Union School District and Geocon, Inc.

June 16, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services

Through: James Peabody, Superintendent

Subject: Agenda Item *10.8: Board Approval of Addendum to Master Contract Between Comprehensive Autism Services, (CASE) and the Del Mar Union School District

The Board approved a contract between Comprehensive Autism Services (CASE) and the District at the regular board meeting on July 22, 2009 in the amount of \$3,000.00. This addendum includes two changes to the contract. The first is to increase the total to \$7,000.00. The additional \$4,000.00 is needed because the original amount has already been expended for students requiring services. The second is to revise the contract rate schedule to include all required services. The existing rate schedule includes only consultation and supervision at \$90.00 per hour. The services to be added to meet student needs are:

Behavior Intervention (BII)	\$90.00 per hour
Behavior Intervention (BID)	\$125.00 per hour
Language Speech Development	\$105.00 per hour
Psychological Services (PS)	\$125.00 per hour
Parent Counseling and Training	\$125.00 per hour

The contract covers services through June 30, 2010.

The addendum for this service is available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Cost – \$4,000.00
Program or Department – Special Education, General Fund
Is this a Restricted Program – Yes
Was this expenditure anticipated in the adopted budget?
Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends approval of the Addendum to Agreement Between Comprehensive Autism Services, (CASE) and the Del Mar Union School District..

June 14, 2010

To: Board Members

From: Michael Casey, Director of Technology

Through: James Peabody, Superintendent

Subject: Agenda Item *10.9: Board Approval of Agreement Between Apple Inc. and the Del Mar Union School District for lease of Apple Computers.

Michael Casey, Director of Technology, has recommended the leasing of Apple computers to replace teacher computers every four (4) years.

Most teachers throughout the district are currently using computers that are beyond 'end of life' or they are using their own personal computers to complete required district work. The district must provide teachers with the tools required for their jobs.

Leasing computers is a common best practice. It offers the district a number of benefits:

- Teachers will have new computers to use every 4 years with the latest operating system allowing them to run modern applications for both educational and administrative tasks
- All Teacher computers will be the same model and have the same disk image – reducing the number of images the district will have to maintain and support
- Reduces the expenditures of maintaining older equipment
- The district can restrict users from bringing in their personal computers and therefore maintain a higher level of safety and security
- By leasing a large number of computers, the district receives greater discounts (above and beyond our current educational discounts) off-setting any lease fees
- Systemically addresses the issue of refreshing teacher computers
- Stabilizes the district technology budget and becomes an operational cost
- Does not increase the technology budget or overall district budget

***The Agreement Between Apple Inc. and the
Del Mar Union School District is available for review at
the Del Mar Union School District Office.***

FISCAL IMPACT: **Cost – \$71,403.53 annually**
 Program or Department – Technology, Special
 Education
 Is this a Restricted Program? No
 Was this expenditure anticipated in the adopted
 budget? YES
 Will this Program or Department be over budget after
 this expenditure? No

RECOMMENDED: The Superintendent recommends approval of this
 expenditure.

June 14, 2010

To: Board Members

From: Michael Casey, Director of Technology

Through: James Peabody, Superintendent

Subject: Agenda Item *10.10 : Board Approval of Agreement Between AT&T DataComm and the Del Mar Union School District for Switch Replacement.

Michael Casey, Director of Technology, has recommended replacement of switching equipment throughout the District. The replacement of these networking devices is necessary to ensure the safety and security of the District's infrastructure.

The Board approved previous agreements between AT&T DataComm and the District at the regular March 25, 2009 and July 7, 2009 board meetings for the replacement of the switching equipment at Ashley Falls, Carmel Del Mar, Del Mar Hills Academy, Sage Canyon and Torrey Hills.

At this time, District staff is requesting Board approval of the final phase which includes switch replacement at Del Mar Heights (Sycamore Ridge and Ocean Air schools do not require switch replacement at this time). Work will begin in July 2010 and is expected to be completed prior to the opening of school. This phase of the infrastructure work will be expended from the 2010/2011 technology budget

***The agreement between AT&T DataComm and the
Del Mar Union School District is available for review at
the Del Mar Union School District Office.***

FISCAL IMPACT: Cost – \$52,224.74
Program or Department – Technology
Is this a Restricted Program? No
Was this expenditure anticipated in the adopted budget? YES
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends approval of this expenditure.

June 17, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item *10.11: Board Approval of Agreement Between Shasta Landscaping, Inc. and the Del Mar Union School District for Landscape Maintenance, 2010-2011 Fiscal Year

Shasta Landscaping, Inc. was awarded the landscape maintenance contract at the September 24, 2008 regular Board meeting. The bid allows for four renewals which could continue service through June, 2013. Renewal is based on mutual agreement and satisfactory service. Shasta has been maintaining the landscape at six District school sites since October 1, 2008. The District's Maintenance department has worked closely with Shasta Landscaping, Inc. to supervise the landscape maintenance at the sites and recommends that the District renews the contract with Shasta for another year. The agreement for 2010-2011 is in the amount of \$94,308.00. This amount is increased by an additional 6 hours per week to be used at the existing 6 school sites being serviced and 12 hour per week at Ocean Air School. The hourly rate has not increased, but the District has chosen to increase the number of hours to better service the sites.

The contract for this work is available for review at the Del Mar Union School District Office.

Fiscal Impact: **Cost** – The cost of landscape maintenance per this agreement is \$7,859.00 per month for an annual cost of \$94,308.00.
Program or Department - General Fund, Grounds/Operations
Is this a Restricted Program – No
Was this expenditure anticipated in the proposed budget? Yes
Will this Program or Department be over budget after this expenditure: No

Recommends: Superintendent recommends approval of agreement between Shasta Landscaping, Inc. and the Del Mar Union School District for landscape maintenance, 2010-2011 fiscal year.

May 17, 2010

To: Board Members

From: Randy Wheaton, Director Maintenance and Operations

Through: James Peabody, Superintendent

Subject: Agenda Item 10.12: Board Ratification of Agreement Between the Del Mar Union School District and SCS&T, Southern California Soil and Testing, Inc.

SCS&T is a professional engineering firm that is locally owned and operated. Their expertise includes geotechnical and materials engineering, soils and materials testing, special inspection, third-party quality assurance, and forensic investigation services. SCS&T will provide testing and inspection services by ICBO certified special inspectors for the new child care facility/classroom at Ocean Air School. Testing will be to verify the quality and quantity of materials used in transit-mixed concrete and in batched aggregates at the concrete plant as required. Services will be in an amount not to exceed \$3,738.00

*The Agreement for this work is available for review at the
Del Mar Union School District.*

FISCAL IMPACT: **Cost** – \$3,738.00
Program or Department – Child Care
Is this a Restricted Program –No
Was this expenditure anticipated in the proposed budget? Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends approval of the agreement between the Del Mar Union School District and Southern California Soil and Testing, Inc.

June 16, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James D. Peabody, Superintendent

Subject: Agenda Item 10.13: 2010-2011 Proposed Budget

Assumptions used to build the 2010-2011 Proposed Budget are not consistent with prior year assumptions. Historical trends will not apply to the 2010-2011 fiscal year.

AB 1200 requires local educational agencies (LEAs) to submit their Unaudited Actuals financial reports to the county superintendent of school on or before September 15, 2009. The California Department of Education requires financial data to be presented in the Standardized Account Code Structure Forms (SACS) at the time of submission. The enclosed forms are generated using the California Department of Education's SACS2009ALL software and meets this requirement. Adoption by the Board today will comply with the state mandated deadline.

General Fund:

The following is a first read of the Del Mar Union School District 2010-2011 General Fund Budget. The figures are preliminary. Included in this narrative are the assumptions used in the calculations. Assumptions will change as information is available at the Governor's level. In addition, any program changes will be incorporated in future versions. Please review attached spreadsheets for detailed information.

Property tax revenue estimates have been received for 2010-2011. 100% of the April 15, 2010 2010-2011 estimate or \$32,492,511 is currently budgeted in the financial system for 2010-2011. The 2010-2011 estimated amount is .80% higher than the 2009-2010 revised budget is 2% lower than the 2009-2010 estimate dated April 15, 2010. Please see J29-B attached.

Federal Revenues that remain for 2010-2011 are restricted for Special Education. Any unspent American Revenue Recovery Act (ARRA) Federal Stimulus funds will be carried to the 2010-2011 fiscal year as a legally restricted ending balance.

State categorical programs are projected at a .38% reduction which is using the current data from Sacramento. The total funding allocated to DMUSD is \$3,782,491. The District's Tier III categorical will be applied to the "Fair Share" for the 2010-2011 fiscal year. The "Fair Share" calculation is \$1,475,444. The remaining categorical funding of \$2,309,550 is restricted and will support restricted programs and Class Size Reduction. There is an additional \$949,545 of "Fair Share" that has not been enacted by the State. This amount is booked as a Designated Reserve in the General Fund.

Local donations from the Del Mar Schools Education Foundation for the 2010-2011 school year to support ESC teachers totaled \$1,260,000. Other local donations include the Special Education funding from the North Coastal Consortium for Special Education.

Certificated staffing FTE remain at 224 for both ESC and regular classroom teachers. If the enrollment increases, as it is predicted in the Davis Demographics report, an additional 6 classroom teachers may be necessary. These additional classroom teachers will also generate additional district paid ESC teachers to cover prep time. These additional teachers are not included in the budget. No changes to classified employees.

Supply budgets for school sites and departments have been individually reduced by a minimum of 10%.

Two expenditure increases have been included. One is to hire Strategic Management consultants and the second will be to have a Facilities Master Plan compiled. Site and department supply budgets have been reduced by 10% for the third year in a row.

Current revenue per child is \$9,425

Current expenditure per child is \$10,302

Currently spending per child out of Reserves \$877

Above amounts were calculated using 4,183 as estimated enrollment

Please refer to attached documents for lists, charts and reports that document the District's financial picture.

FISCAL IMPACT: **Cost** – Total Revenues of \$39,576,529. Total Expenditures of \$41,783,7868. Deficit spending of \$2,207,257.

Program or Department – Combined General Fund

Is this a Restricted Program? Restricted and Unrestricted funds included.

Was this expenditure anticipated in the adopted budget? Adopted budget will occur on June 23, 2010.

Will this Program or Department be over budget after this expenditure? General Fund will be deficit spending.

RECOMMENDED: The Superintendent recommends adoption of the 2010-2011 Budget.

June 18, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James D. Peabody, Superintendent

Subject: Agenda Item 10.14: Board Acceptance of the Del Mar Schools Education Foundation Donation for the 2010-2011 School Year.

The administration is pleased to announce to the Board that the Del Mar School Education Foundation, will present a check to the Del Mar Union School District to help support enrichment programs at all schools in the district. The amount of the check is \$27,000.

Today's check, combined with previous checks and the carryover, totals \$1,208,000. Using the 2009-2010 cost per FTE for the ESC program equates to 13.42 FTE. DMSEF is restricting the donation to be used for salaries for the Extended Studies Curriculum programs at all DMUSD school sites and shall be allocated equitably among all schools based on ESC teaching periods.

The "Program" cost for ESC is \$90,000. The average "Person" cost for an ESC teacher in 09-10 is \$86,000. Each teacher generates supplies, custodial needs, additional supervision by principals and monitoring by the Human Resources Department. Originally, the intent of the "Program" cost was to cover these incidental items to prevent the program from being a financial burden to the General Fund.

The \$66,000 will be booked as deferred revenue in the 09-10 fiscal year and recorded as revenue in the 10-11 fiscal year.

FISCAL IMPACT: Cost – \$27,000 of additional of donated revenue. \$66,000 reduced revenue in 09-10 and increased revenue in 10-11

Program or Department – Unrestricted General Fund

Is this a Restricted Program? The donated revenues are restricted

Was this expenditure anticipated in the adopted budget? 2010-2011 Budget will be adopted in June 2010

Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: Superintendent recommends approval.

Regular Board Meeting of June 23, 2010
10.14

Del Mar Schools Education Foundation

June 23, 2010

BY EMAIL

Mr. James Peabody, Interim District Superintendent
Del Mar Union School District
225 9th Street
Del Mar, CA 92014

Dear Mr. Peabody:

On behalf of the Board of the Del Mar Schools Education Foundation (DMSEF), we would like to present the Del Mar Union School District (DMUSD) with a check in the amount of \$27,000. This check, combined with the previous balance of donations and reserves of \$1,181,000 will now bring the total funds to \$1,208,000 that shall be used to fund ESC salaries for the 2010/2011 school year. The \$1,208,000 will equate to the funding of approximately 13.42 FTEs.

In addition, the 2009/2010 Second Interim report indicates that the average ESC expense per FTE is \$86,000 as noted on page 116. Our 2009/2010 DMSEF donation was based on a projected \$90,000 average FTE expense. Now that the school year has ended, budget actuals reflect an excess of \$66,000 that we would like to include in the DMSEF donation for the 2010/2011 school year. This brings the total allocation of donations and reserves to \$1,274,000 or 14.15 FTEs.

In addition, we expect to receive and forward additional funds from our corporate matches outstanding.

DMSEF is restricting this donation to be used for ESC salaries for the Extended Studies Curriculum (ESC) programs at all DMUSD school sites and shall be allocated equitably among all schools based on ESC teaching periods.

DMSEF would like to take this moment to thank the Board of Trustees, District Staff, Principals, Teachers, PTAs, and the thousands of donors who have made this check possible.

Sincerely,

Chris Stevenson
DMSEF President

cc: DMUSD Board of Trustees
DMUSD School Principals
DMSEF Board Members

June 18, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item 10.15: School Employer Rate for 2010-2011

At the June 15, 2010 CalPERS meeting the board adopted the recommended schools employer rate for 2010-2011 at 10.707%. The current Del Mar Union School District Budget for PERS was calculated at 9.709%. This is nearly a 1% increase to benefits or approximately \$54,000.

FISCAL IMPACT: Cost – Approximately \$54,000
Program or Department – Government Wide
Is this a Restricted Program? Restricted and Unrestricted Funds
Was this expenditure anticipated in the adopted budget? No
Will this Program or Department be over budget after this expenditure? Yes

RECOMMENDED: For information only. No action required.

June 18, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item 10.16: 2010-2011 Child Nutrition Program Update, Extension of Contract With San Dieguito Union High School District, and 2010-2011 Lunch Program Pricing

The lunch program is voluntary and must be operated on a nonprofit basis. School Food Authorities operating a pricing program shall establish meal prices that are affordable to students, cover the cost of preparing the meal, and do not result in a profit.

Program regulations require that all reimbursable school lunches be priced as a unit. In addition, offer versus serve provision must not affect the lunch's selling price as established by the district. Regardless of which items a student chooses, he or she must pay the established full or reduced price meal charge, as appropriate. Students eligible for reduced price meals pay \$.40. Students eligible for free meals pay nothing.

The cost of an adult meal may not be subsidized by Federal and State reimbursements, children's payments, and other nondesignated, nonprofit food service revenues. The adult charge shall, at a minimum, cover the sponsor's cost for providing the meal. Therefore, the adult meal charge should be substantially more than the price charged to the paying student. In addition, the District is required to collect and submit local sales tax on meals and milk purchased by adults.

The Business Department continues to gather customer feedback and research new opportunities to improve our program. This year extensive research was done on a local food proprietor. Unfortunately, this proprietor does not meet the National School Lunch requirements on many levels. A local district is using this vendor under a temporary waiver from Sacramento. DMUSD does not qualify for this waiver. In addition, the Education Code requires that districts who are unable to prepare meals for their own students, must contract with a neighboring district. San Dieguito Union High School District (SDUHSD) is willing to continue providing meals to our students at the 2009-2010 price of \$2.75 per meal. This

cost does not include the district's payroll costs to deliver and serve the meals. Milk that is provided with the complete meal to the students is purchased separately by DMUSD using the North County Educational Purchasing Consortium.

Items such as organic milk, biodegradable trays, and bamboo sporks all continue to be cost prohibitive. As these items become more popular, and the costs decrease, they will be incorporated in to our program.

2009-10 marks the end of the fourth year of the vended meal agreement with SDUHSD. The program meets the requirements of the National School Lunch Program as well as the state education code for meal programming. It provides a great service to the community and is continually striving to make improvements. This year the students enjoyed a wide variety of fresh fruits and vegetables including jicama, cauliflower, grapes and blueberries to name a few. In addition, SDUHSD provided staff training around the topics of National School Lunch Program requirements as well as food safety and sanitation. The foundation is strong and the goals for the future include aesthetic improvements to existing serving facilities and point of service terminals at each site as well as initiatives on the part of SDUHSD with the San Diego Growers group to bring local produce to our school tables.

The Business Services Department is suggesting maintaining the following milk and meal rates for the 2010-2011 school year:

"Paid" Student reimbursable meal including milk \$4.25 (no increase)

"Reduced" Student reimbursable meal including milk \$.40 (amount regulated by NSLP)

Student milk only \$.50 (no increase)

Adult reimbursable meal w/o milk \$5.25 (no increase)

Adult milk \$.55 (no increase)

*Sales price for adult meal and milk does include applicable sales tax

Snacks are provided to the Childcare program from SDUHSD through the Child Nutrition Program at \$.80 per snack. The Enterprise Fund reimburses the Child Nutrition Fund for the cost of the snacks and transportation. Each snack also receives a subsidy from the NSLP of \$.05.

FISCAL IMPACT: **Cost** – Please see complete Child Nutrition and Enterprise Fund budget in 2010-2011 Adopted Budget
 Program or Department – Child Nutrition Fund and Enterprise Fund
 Is this a Restricted Program? Restricted and Unrestricted funds included.
 Was this expenditure anticipated in the adopted budget? Adopted budget will occur on June 23, 2010.
 Will this Program or Department be over budget after this expenditure? Both the Child Nutrition Fund and Enterprise Fund revenue will support the expenditures..

RECOMMENDED: Superintendent recommends renewing agreement with San Dieguito Union High School District and maintaining the 2009-2010 pricing for 2010-2011.

San Dieguito

Union High School District

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Board of Trustees

Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent

Ken Noah

Business Services Division

Stephen G. Ma, Associate Superintendent
Fax (760) 943-3508

June 15, 2010

Dena Whittington
Assistant Superintendent, Business Services
Del Mar Union School District
225 Ninth Street
Del Mar, CA 92014

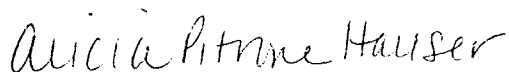
Dear Assistant Superintendent Whittington,

August 2010 will mark the four year anniversary of our Annual Vended Meal Agreement. It has been a pleasure to serve your lunch and snack needs. The San Dieguito Union High School District wishes to continue to provide nutritious foods that comply with all applicable health department, state, and federal regulations to the Del Mar Union School District community.

It is the desire of SDUHSD to maintain the meal price of \$2.75 and snack price of \$.80 each for the 10-11 school year.

We appreciate your business and look forward to your response.

Sincerely,



Alicia Pitrone Hauser, RD
Director of Nutrition Services

June 18, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James Peabody, Superintendent

Subject: Agenda Item 10.17: 2009-10 Fair Share Invoice

Per ABX4 3, districts received a \$252.99 reduction in revenue limit apportionments. The amount for the Del Mar Union School District totaled \$1,023,076. This amount exceeds the principal apportionment for DMUSD and is being recovered through Tier III categoricals including Class Size Reduction. Please see attached invoice from the California Department of Education.

FISCAL IMPACT: **Cost – \$1,023,076**
 Program or Department – Unrestricted General Fund
 Is this a Restricted Program? No
 Was this expenditure anticipated in the adopted
 budget? Yes
 Will this Program or Department be over budget after
 this expenditure? No

RECOMMENDED: For Information Only.

California Department of Education

Accounting Office
P.O. Box 515006
Sacramento, CA 95851-5006

Invoice

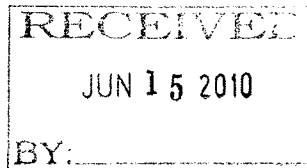
No.: C- 041629⁵⁹
Date: 6/11/2010

**PAYMENT DUE WITHIN
30 DAYS OF INVOICE DATE**

**REMIT PAYMENT WITH
COPY OF INVOICE TO
ADDRESS ABOVE**

Vendor No 0000006805 00 Type: 5

DEL MAR UNION ELEM SCH DIST
225 NINTH ST
DEL MAR, CA 92014-2716



PAGE # 1
OF 2 PAGES

ATTENTION: JAMES D PEABODY

California Department of Education (CDE), School Fiscal Services Division, Categorical Allocation & Management Assistance Office is billing to recover funds pursuant to Assembly Bill 3 of the 2009-10 Extraordinary Session (ABX4 3) (Chapter 3, Statutes of 2009). Per ABX4 3, a \$252.99 per ADA reduction was applied to apportionments for revenue limits and charter school general purpose entitlements. The reduction calculated for Del Mar Union Elementary exceeded the amount available in the First Principal Apportionment (P-1) for fiscal year 2009-10 and is being recovered through the following categorical programs.

PROFESSIONAL DEVELOPMENT BLOCK GRANT

130	(155)	2009	01	6805	702	24716	580200	15400000	\$122,011.00

SCHOOL & LIBRARY IMPROVEMENT BLOCK GRANT

130	(155)	2009	02	6805	702	24718	580200	15400000	\$209,047.00

PEER ASSISTANCE & REVIEW

130	(155)	2009	03	6805	702	24034	580200	15400000	\$18,786.00

INSTRUCTION MATERIALS

130	(155)	2009	04	6805	702	24418	580200	15400000	\$144,987.00

ARTS & MUSIC BLOCK GRANT

130	(155)	2009	05	6805	702	24807	580200	15400000	\$56,810.00

MATH & READING PROFESSIONAL DEVELOPMENT

130	(155)	2009	06	6805	702	24389	580200	15400000	\$26,052.00

MATH & READING PROFESSIONAL DEVELOPMENT-EL

130	(155)	2009	07	6805	702	24854	580200	15400000	\$9,018.00

For Internal Use:

Prgm School Fiscal Services Division
Requestor Marcie Gregory

A/R Other
Ref to Rev
Abatement

Revenue
RevInterest
Reimburse

OperIncome
✓ DueFrom LEA

California Department of Education

Accounting Office
P.O. Box 315006
Sacramento, CA 95851-5006

Invoice

No.: C- 041629⁶⁰
Date: 6/11/2010

**PAYMENT DUE WITHIN
30 DAYS OF INVOICE DATE**

**REMIT PAYMENT WITH
COPY OF INVOICE TO
ADDRESS ABOVE**

Vendor No 0000006805 00 Type: 5

PHYSICAL EDUCATION TEACHER INCENTIVE

130	(155)	2009	08	6805	702	24806	580200	15400000	\$117,395.00

ORAL HEALTH

130	(155)	2009	09	6805	702	24879	580200	15400000	\$4,001.00

CLASS SIZE REDUCTION GRADE 3

130	(155)	2009	10	6805	702	23272	580200	15400000	\$314,969.00

Amount Due to California Department of Education:

\$1,023,076.00

PAGE # 2
OF 2 PAGES

For Internal Use:

Prgm School Fiscal Services Division

Requestor Marcie Gregory

A/R Other

Ref to Rev

Abatement

Revenue

RevInterest

Reimburse

OperIncome

✓ DueFrom LEA

June 16, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James D. Peabody, Superintendent

Subject: Agenda Item 10.18: 2009-2010 Monthly Budget Update, Legal Fees and Cash Balance Report

The attached sheets represent each district fund individually. The actual revenues and expenditures are as of May 31, 2010. Budget amounts are those reflected in the 2009-2010 Second Interim Budget which was presented to the board on March 10, 2010.

FISCAL IMPACT: **Cost** – Presentation of this report is for information only and does not affect revenues, expenses or projected ending fund balance in the 2009-2010 Budget

Program or Department – Government Wide

Is this a Restricted Program? Restricted and Unrestricted Funds

Was this expenditure anticipated in the adopted budget? Second Interim Budget is reflected in the first column

Will this Program or Department be over budget after this expenditure? If an increase in budget is necessary it will be taken as a separate agenda item

RECOMMENDED: For information only. No action required.

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
General Fund - Unrestricted
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 31,936,826	\$ 31,917,299	0%
Federal Revenue	-	-	-
Other State Revenue	2,833,313	2,311,729	18%
Other Local Revenue	2,159,136	2,341,547	-8%
Total Revenues	\$ 36,929,275	\$ 36,570,575	1%
Expenditures			
Certificated Salaries	\$ 19,152,994	\$ 17,055,543	11%
Classified Salaries	3,291,542	3,022,449	8%
Employee Benefits	5,055,785	4,654,789	8%
Books and Supplies	2,105,650	1,565,366	26%
Services and Other Operating	2,563,987	2,117,382	17%
Capital Outlay	256,318	255,248	0%
Other Outgo	23,674	174	99%
Transfers of Indirect/Direct Support	(22,121.00)	-	-
Total Expenditures	\$ 32,427,829	\$ 28,670,950	12%
Excess (Deficiency) Revenues and Expenditures	\$ 4,501,446	\$ 7,899,625	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 1,350,098	
Transfers Out	\$ -	\$ (668,938)	
Contributions	\$ (5,008,226)	\$ 693,828	
Other Financing Sources and Uses	\$ (5,008,226)	\$ 1,374,988	
Net Increase (Decrease) In Fund Balance	\$ (506,780)	\$ 9,274,612	
Beginning Fund Balance (audited)	\$ 12,192,980		
Ending Fund Balance**	\$ 11,686,200		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
General Fund - Restricted
May 31, 2010**

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 365,458	\$ 57,348	84%
Federal Revenue	1,871,504	1,273,220	32%
Other State Revenue	291,278	230,122	21%
Other Local Revenue	1,473,570	963,779	35%
Total Revenues	\$ 4,001,810	\$ 2,524,468	37%
Expenditures			
Certificated Salaries	\$ 2,864,331	\$ 2,691,654	6%
Classified Salaries	2,366,196	2,160,303	9%
Employee Benefits	974,411	872,269	10%
Books and Supplies	765,616	170,540	78%
Services and Other Operating	2,326,315	1,094,482	53%
Capital Outlay	-	-	-
Other Outgo	88,175	88,175	0%
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 9,385,044	\$ 7,077,424	25%
Excess (Deficiency) Revenues and Expenditures	\$ (5,383,234)	\$ (4,552,956)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ 5,008,226	\$ (24,890)	
Other Financing Sources and Uses	\$ 5,008,226	\$ (24,890)	
Net Increase (Decrease) In Fund Balance	\$ (375,008)	\$ (4,577,846)	
Beginning Fund Balance (audited)	\$ 465,000		
Ending Fund Balance**	\$ 89,992		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
General Fund - Combined
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 32,302,284	\$ 31,974,647	1%
Federal Revenue	1,871,504	1,273,220	32%
Other State Revenue	3,124,591	2,541,850	19%
Other Local Revenue	3,632,706	3,305,325	9%
Total Revenues	\$ 40,931,085	\$ 39,095,043	4%
Expenditures			
Certificated Salaries	\$ 22,017,325	\$ 19,747,197	10%
Classified Salaries	5,657,738	5,182,752	8%
Employee Benefits	6,030,196	5,527,059	8%
Books and Supplies	2,871,266	1,735,907	40%
Services and Other Operating	4,890,302	3,211,864	34%
Capital Outlay	256,318	255,248	0%
Other Outgo	111,849	88,349	21%
Transfers of Indirect/Direct Support	(22,121)	-	-
Total Expenditures	\$ 41,812,873	\$ 35,748,374	15%
Excess (Deficiency) Revenues and Expenditures	\$ (881,788)	\$ 3,346,668	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 1,350,098	
Transfers Out	\$ -	\$ (668,938)	
Contributions	\$ -	\$ 668,938	
Other Financing Sources and Uses	\$ -	\$ 1,350,098	
Net Increase (Decrease) In Fund Balance	\$ (881,788)	\$ 4,696,766	
Beginning Fund Balance (unaudited)	\$ 12,657,980		
Ending Fund Balance**	\$ 11,776,192		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Cafeteria Fund
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	109,452	68,945	37%
Other State Revenue	6,598	3,871	41%
Other Local Revenue	701,621	605,607	14%
Total Revenues	\$ 817,671	\$ 678,424	17%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	150,556	109,390	27%
Employee Benefits	42,588	37,414	12%
Books and Supplies (food)	537,894	441,506	18%
Services and Other Operating	17,386	14,017	19%
Capital Outlay	-	-	-
Other Outgo	22,121	-	100%
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 770,545	\$ 602,327	22%
Excess (Deficiency) Revenues and Expenditures	\$ 47,126	\$ 76,097	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 47,126	\$ 76,097	
Beginning Fund Balance (audited)	\$ 5,762		
Ending Fund Balance**	\$ 52,888		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Deferred Maintenance
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	8,000	5,077	37%
Total Revenues	\$ 8,000	\$ 5,077	37%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	245,830	245,829	0%
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 245,830	\$ 245,829	0%
Excess (Deficiency) Revenues and Expenditures	\$ (237,830)	\$ (240,753)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 668,938	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ (668,938)	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (237,830)	\$ (240,753)	
Beginning Fund Balance (audited)	\$ 796,706		
Ending Fund Balance**	\$ 558,876		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Special Reserve for other than Capital Outlay
May 31, 2010**

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	38,000	11,309	70%
Total Revenues	\$ 38,000	\$ 11,309	70%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ -	\$ -	-
Excess (Deficiency) Revenues and Expenditures	\$ 38,000	\$ 11,309	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ (1,350,098)	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ (1,350,098)	
Net Increase (Decrease) in Fund Balance	\$ 38,000	\$ (1,338,789)	
Beginning Fund Balance (audited)	\$ 1,338,789		
Ending Fund Balance**	\$ 1,376,789		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Capital Facilities
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	93,400	35,368	62%
Total Revenues	\$ 93,400	\$ 35,368	62%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	10,000	154	98%
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 10,000	\$ 154	98%
Excess (Deficiency) Revenues and Expenditures	\$ 83,400	\$ 35,214	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 83,400	\$ 35,214	
Beginning Fund Balance (audited)	\$ 192,685		
Ending Fund Balance**	\$ 276,085		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Special Reserve Fund for Capital Outlay Projects
May 31, 2010**

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	275,000	73,940	73%
Total Revenues	\$ 275,000	\$ 73,940	73%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 275,000	\$ 73,940	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 275,000	\$ 73,940	
Beginning Fund Balance (audited)	\$ 8,111,282		
Ending Fund Balance**	\$ 8,386,282		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Capital Project Fund for Blended Component Units
(CFD 95-1 and CFD 99-1)
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	2,581,715	2,516,087	3%
Total Revenues	\$ 2,581,715	\$ 2,516,087	3%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies (Non Cap F & E)	12,880	18,685	-
Services and Other Operating	106,874	73,345	31%
Capital Outlay	1,801,394	207,305	88%
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 1,921,148	\$ 299,335	84%
Excess (Deficiency) Revenues and Expenditures	\$ 660,567	\$ 2,216,752	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (2,014,094)	\$ (2,014,095)	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ (2,014,094)	\$ (2,014,095)	
Net Increase (Decrease) In Fund Balance	\$ (1,353,527)	\$ 202,657	
Beginning Fund Balance (audited)	\$ 7,466,813		
Ending Fund Balance**	\$ 6,113,286		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Debt Service Fund for Blended Component Units (CFD)
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	-	-
Total Revenues	\$ -	\$ -	-
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	2,014,094	\$ 2,014,095	0%
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 2,014,094	\$ 2,014,095	0%
Excess (Deficiency) Revenues and Expenditures	\$ (2,014,094)	\$ (2,014,095)	
Other Financing Sources and Uses			
Transfers In	\$ 2,014,094	\$ 2,014,095	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 2,014,094	\$ 2,014,095	
Net Increase (Decrease) In Fund Balance	\$ -	\$ -	
Beginning Fund Balance (audited)	\$ -		
Ending Fund Balance**	\$ -		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Other Enterprise Fund - Childcare
May 31, 2010**

		2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues				
	Revenue Limit Sources*	\$ -	\$ -	-
	Federal Revenue	-	-	-
	Other State Revenue	-	-	-
	Other Local Revenue	2,704,000	2,419,471	11%
Total Revenues		\$ 2,704,000	\$ 2,419,471	11%
Expenditures				
	Certificated Salaries	\$ 70,187	\$ 46,054	34%
	Classified Salaries	1,695,731	1,516,727	11%
	Employee Benefits	386,291	334,255	13%
	Books and Supplies	201,364	91,134	55%
	Services and Other Operating	95,720	53,729	44%
	Capital Outlay	-	-	-
	Other Outgo	-	-	-
	Transfers of Indirect/Direct Support	-	-	-
Total Expenditures		\$ 2,449,293	\$ 2,041,899	17%
Excess (Deficiency) Revenues and Expenditures		\$ 254,707	\$ 377,572	
Other Financing Sources and Uses				
	Transfers In	\$ -	\$ -	
	Transfers Out	\$ -	\$ -	
	Contributions	\$ -	\$ -	
Other Financing Sources and Uses		\$ -	\$ -	
Net Increase (Decrease) In Fund Balance		\$ 254,707	\$ 377,572	
Beginning Fund Balance (audited)		\$ 1,530,520		
Ending Fund Balance**		\$ 1,785,227		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
Foundation Trust Fund
May 31, 2010

	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	1,400	365	74%
Total Revenues	\$ 1,400	\$ 365	74%
Expenditures			
Certificated Salaries	\$ -	\$ -	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 1,400	\$ 365	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 1,400	\$ 365	
Beginning Fund Balance (audited)	\$ 43,151		
Ending Fund Balance**	\$ 44,551		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

Del Mar Union School District
2009-2010 Budget Update - Estimated Actuals
General Fund Attorney Fees
May 31, 2010

Resource No.	Department	2009-10 Second Interim	Actuals to Date	% of Budget Remaining
0000-420	Pupil Services	\$ 6,398	\$ 23,308	-264%
0000-503	Personnel	22,801	30,957	-36%
0000-504	Business (District General Counsel)	60,000	73,042	-22%
0000-772	Facilities	20,000	4,354	78%
		\$ 109,199	\$ 131,662	-21%

Del Mar Union School District
County Treasury, General Ledger Balances
Fiscal Year 2009-2010

<u>DISTRICT 11</u>	<u>GOVERNMENTAL FUNDS - SPECIAL RESERVE & CAPITAL PROJECTS</u>						
Cty Tres. Fund #	F/Y 08/09 6/30/2009	F/Y 09/10 7/31/2009	F/Y 09/10 8/31/2009	F/Y 09/10 9/30/2009	F/Y 09/10 10/31/2009	F/Y 09/10 11/30/2009	F/Y 09/10 12/31/2009
412101 / 55695	\$ 13,461,681	\$ 17,596,394	\$ 15,111,188	\$ 12,193,175	\$ 9,270,798	\$ 7,438,802	\$ 16,091,027
412104 / 55701	\$ 44,492	\$ 38,208	\$ 38,678	\$ 129,700	\$ 145,285	\$ 119,064	\$ 115,692
412112 / 55710	\$ 794,180	\$ 615,941	\$ 550,876	\$ 550,876	\$ 553,068	\$ 553,068	\$ 553,068
412142 / 55725	\$ 1,333,937	\$ 1,338,789	\$ 1,338,789	\$ 1,338,789	\$ 1,343,345	\$ 1,343,345	\$ 1,343,345
412119 / 55716	\$ 192,309	\$ 194,035	\$ 204,753	\$ 205,643	\$ 206,320	\$ 208,685	\$ 209,475
412146 / 55731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412102 / 55698	\$ 8,081,889	\$ 8,116,660	\$ 8,116,660	\$ 8,116,660	\$ 8,144,282	\$ 8,144,282	\$ 8,144,282
Subtotal	\$ 23,908,488	\$ 27,900,026	\$ 25,360,944	\$ 22,534,843	\$ 19,663,099	\$ 17,807,247	\$ 26,456,888
<u>PROPRIETARY & FIDUCIARY FUNDS - INTERNAL SERVICE, EXPENDIBLE TRUST & ENTERPRISE</u>							
412122 / 55720	\$ 1,558,258	\$ 1,498,945	\$ 1,362,069	\$ 1,424,731	\$ 1,501,085	\$ 1,535,948	\$ 1,532,461
412120 / 55719	\$ 42,990	\$ 43,151	\$ 43,151	\$ 43,151	\$ 43,298	\$ 43,298	\$ 43,298
Subtotal	\$ 1,601,248	\$ 1,542,096	\$ 1,405,220	\$ 1,467,882	\$ 1,544,383	\$ 1,579,246	\$ 1,575,759
DIST. 11 TOTAL	\$ 25,509,735	\$ 29,442,122	\$ 26,766,165	\$ 24,002,725	\$ 21,207,481	\$ 19,386,493	\$ 28,032,647
<u>DISTRICT 72 FUND BALANCES - GOVERNMENTAL & CAPITAL PROJECTS</u>							
	F/Y 08/09 6/30/2009	F/Y 09/10 7/31/2009	F/Y 09/10 8/31/2009	F/Y 09/10 9/30/2009	F/Y 09/10 10/31/2009	F/Y 09/10 11/30/2009	F/Y 09/10 12/31/2009
Community Facilities District No. 95-1							
458001 / 54976	\$ 2,961,283	\$ 2,964,504	\$ 2,098,836	\$ 2,091,393	\$ 2,116,188	\$ 2,165,431	\$ 2,356,575
TOTAL CFD 95-1	\$ 2,961,283	\$ 2,964,504	\$ 2,098,836	\$ 2,091,393	\$ 2,116,188	\$ 2,165,431	\$ 2,356,575
Community Facilities District No. 99-1							
458002 / 54977	\$ 3,782,097	\$ 3,797,850	\$ 3,366,512	\$ 3,369,081	\$ 3,382,632	\$ 3,413,674	\$ 3,534,051
TOTAL CFD 99-1	\$ 3,782,097	\$ 3,797,850	\$ 3,366,512	\$ 3,369,081	\$ 3,382,632	\$ 3,413,674	\$ 3,534,051
DIST. 72 TOTAL	\$ 6,743,380	\$ 6,762,355	\$ 5,465,347	\$ 5,460,474	\$ 5,498,820	\$ 5,579,105	\$ 5,890,626

Del Mar Union School District
County Treasury, General Ledger Balances
Fiscal Year 2009-2010

<u>DISTRICT 11</u>								
Cty Tres. Fund #	F/Y 09/10 1/31/2010	F/Y 09/10 2/28/2010	F/Y 09/10 3/31/2010	F/Y 09/10 4/30/2010	F/Y 09/10 5/31/2010	increase (decrease)	SACS Fund #	Fund Description
412101 / 55695	\$ 13,458,761	\$ 13,523,781	\$ 12,521,099	\$ 17,313,405	\$ 17,621,860	\$ 308,455	03 & 06	Res / Unres General Fund
412104 / 55701	\$ 77,848	\$ 61,342	\$ 84,349	\$ 121,816	\$ 72,389	\$ (49,427)	13-00	Cafeteria Fund
412112 / 55710	\$ 1,223,475	\$ 554,538	\$ 554,538	\$ 555,953	\$ 555,953	\$ -	14-00	Deferred Maintenance
412142 / 55725	\$ 1,346,916	\$ 1,346,916	\$ 1,346,916	\$ 1,350,098	\$ 1,350,098	\$ -	17-42	Endowment - Special Res
412119 / 55716	\$ 210,026	\$ 213,931	\$ 216,673	\$ 220,505	\$ 227,899	\$ 7,394	25-19	Developer Fees
412146 / 55731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35-00	State School Facility Fund
412102 / 55698	\$ 8,165,930	\$ 8,165,930	\$ 8,165,930	\$ 8,185,221	\$ 8,185,221	\$ -	40-00	Special Res Capital Outlay
Subtotal	\$ 24,482,955	\$ 23,866,436	\$ 22,889,505	\$ 27,746,998	\$ 28,013,421	\$ 266,422		
<u>PROPRIETARY & F</u>								
412122 / 55720	\$ 1,560,661	\$ 1,598,452	\$ 1,560,100	\$ 1,561,804	\$ 1,934,823	\$ 373,019	63-00	Enterprise - Childcare
412120 / 55719	\$ 43,413	\$ 43,413	\$ 43,413	\$ 43,515	\$ 43,515	\$ -	73-20	Foundation Trust Funds
Subtotal	\$ 1,604,073	\$ 1,641,865	\$ 1,603,512	\$ 1,605,319	\$ 1,978,338	\$ 373,019		
DIST. 11 TOTAL	\$ 26,087,028	\$ 25,508,302	\$ 24,493,017	\$ 29,352,318	\$ 29,991,758	\$ 639,441		
<u>DISTRICT 72</u>								
	F/Y 09/10 1/31/2010	F/Y 09/10 2/28/2010	F/Y 09/10 3/31/2010	F/Y 09/10 4/30/2010	F/Y 09/10 5/31/2010	increase/ (decrease)	SACS Fund #	Fund Description
Community Facilities								
458001 / 54976	\$ 2,862,933	\$ 2,453,026	\$ 2,528,899	\$ 2,627,177	\$ 3,114,210	\$ 487,033	49-01	CFD 95-1 General Fund
TOTAL CFD 95-1	\$ 2,862,933	\$ 2,453,026	\$ 2,528,899	\$ 2,627,177	\$ 3,114,210	\$ 487,033		
Community Facilities								
458002 / 54977	\$ 3,824,970	\$ 3,562,882	\$ 3,632,764	\$ 3,700,895	\$ 3,889,161	\$ 188,265	49-02	CFD 99-1 General Fund
TOTAL CFD 99-1	\$ 3,824,970	\$ 3,562,882	\$ 3,632,764	\$ 3,700,895	\$ 3,889,161	\$ 188,265		
DIST. 72 TOTAL	\$ 6,687,903	\$ 6,015,908	\$ 6,161,663	\$ 6,328,072	\$ 7,003,371	\$ 675,298		

Date: June 18, 2010
To: Board Members
From: Timothy Asfazadour
Through: James Peabody
Subject: Approval of Recommended Personnel Actions: Employment, Resignations, Dismissals, Leaves of Absences and Change of Status

CERTIFICATED

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Appel, Andrea	Teacher	0.50	Carmel Del Mar	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Barman, Amanda	Teacher	0.50	Del Mar Heights	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Barton, Terra	Teacher	0.50	Del Mar Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Bishop, Jennifer	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Boehm-Boysen, Jacqueline	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Brame, Melissa	Teacher	0.22	Del Mar Heights	Approve Unpaid Leave of Absence for 78% of 2010/2011 due to Shared Contract	
Brubaker, Susan	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Catilus, Alison	Teacher	0.50	Del Mar Heights	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Cluxton, Stephanie	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Delliquadri, Jennifer	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Doyle, Amy	Teacher	0.50	Ashley Falls/ Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Gilbert, Mary Catherine	Teacher	0.50	Ashley Falls/ Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Graham, Amy	Teacher	0.50	Ashley Falls	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Hemingway, Leah	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Holmes, Dianna	Teacher	0.50	Carmel Del Mar	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Hoy, Rebecca	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Kamka, Jennifer	Teacher	0.50	Ashley Falls	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Karcsay, Julie	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Kelly, Debra	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
McAfee, Shannon	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
McCarthy, Laura	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Mullins, Lisa	Teacher	0.50	Del Mar Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Persidok, Kristine	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Schwab, Maria	Teacher	0.50	Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Sipe, Jeri	Teacher	0.50	Ocean Air	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Soderberg, Kristin	Teacher	1.00	Sage Canyon	Approve Unpaid Leave of Absence for 2010/11	
Solowczuk, Athanasia	Teacher	0.50	Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Waxman, Traci	Teacher	0.50	Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
White, Marnie	Teacher	0.50	Sycamore Ridge	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	
Williams, Regina	Teacher	0.78	Del Mar Heights	Approve Unpaid Leave of Absence for 22% of 2010/2011 due to Shared Contract	
Zitko, Laurel	Teacher	0.50	Torrey Hills	Approve Unpaid Leave of Absence for 50% of 2010/2011 due to Shared Contract	

Date:	June 17, 2010
To:	Board Members
From:	Tim Asfazadour
Through:	James Peabody
Subject:	Approval of Recommended Personnel Actions: Employment, Resignations, Dismissals, Leaves of Absences and Change of Status

CLASSIFIED

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
DeStefano, Gina	Special Education Aide II	0.75	Ashley Falls	Approve Resignation Effective 6/17/10	
DeVito, Sally	Noon Duty Aide	0.04	Ocean Air	Approve Resignation Effective 6/17/10	
Dey, Naina	Noon Duty Aide	0.02	Ocean Air	Approve Resignation Effective 6/16/10	
Gupte, Mamta	Noon Duty Aide	0.125	Ocean Air	Approve Resignation Effective 6/17/10	
Hingst, Katie	Special Instructional Aide I	0.75	Del Mar Hills	Approve Resignation Effective 6/17/10	
Markeson, Tiffany	Special Education Aide II	0.75	Ashley Falls	Approve Resignation Effective 6/17/10	

Regular Board Meeting of June 23, 2010

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Powell, Tiffany	Special Instructional Aide II	0.4375	Ocean Air	Approve Resignation Effective 6/17/10	
Whittington, Dena	Assistant Superintendent, Business Services	1.00	District Office	Approve Resignation Effective 6/30/10	
Zhao, Ming	Noon Duty Aide	0.05	Ocean Air	Approve Resignation Effective 6/4/10	

June 18, 2010

To: Board Members

From: Tim Asfazadour, Assistant Superintendent, Human Resources

Through: James Peabody, Superintendent

Subject: Agenda Item 11.2: Discussion and Board Approval of Plan to Research and Develop a School Site Staffing Allocation Formula

The Board of Trustees provided direction to staff to research and bring forward a plan to create a staffing allocation formula for site classified administrative staff. With a significant number of changes in personnel at the cabinet level, staff requests the Board approve the following timeline for development and implementation of a staffing allocation model. In addition, the staff requests direction from the Board with regard to criteria to be considered in light of the current fiscal climate. Attached for your information is the adopted 2009-2010 allocation.

Timeline for Development/Implementation of Staffing Allocation Formula

July	Cabinet Discussion and Research
August/September	Discussion with Stakeholders
October/November	Information Report to the Board
January	Board Discussion and Approval including Implementation Timeline

FISCAL IMPACT: Cost – There is no fiscal impact associated with the establishment of a site staffing allocation formula.

RECOMMENDED: The Superintendent recommends approval of a request from staff to research and develop a site staffing allocation formula.

June 18, 2010

To: Board Members

From: Timothy Asfazadour, Assistant Superintendent, Human Resources

Through: James Peabody, Superintendent

Subject: Agenda Item 11.3: Board Approval, Resolution 2010-17, Reducing and Eliminating Certain Classified Services for the 2010/11 School Year

Pursuant to the need to reduce expenditures for 2010-2011, the District proposes to conduct a layoff of selected classified employees due to a lack of work and/or a lack of funds. The resolution that follows this memorandum is intended to facilitate the layoff of certain classified employees in the following classes:

Instructional Aide I

The Board's approval of Resolution 2010-17 will initiate the process of conducting this layoff.

Classified positions for elimination were initially brought to the Board in Resolution 2010-08 on April 28, 2010. This position was left off in error.

FISCAL IMPACT: **Cost** – No cost attached to this notice. The fiscal impact (savings) of the reduction and/or elimination of classified services will be unknown until a decision on the actual reductions and/or eliminations of classified services is determined.

RECOMMENDED: The Superintendent recommends Board approval of Resolution 2010-17, reducing and eliminating certain classified services for the 2010-2011 school year.

DEL MAR UNION SCHOOL DISTRICT
RESOLUTION 2010-17
REDUCING AND ELIMINATING CERTAIN
CLASSIFIED SERVICES FOR THE 2010/11 SCHOOL YEAR

**In the Matter of the Discontinuation
of Services and Layoff of Classified
Employees for the 2010-2011 School Year**

WHEREAS, This Board hereby finds that it is in the best interest of the Del Mar Union School District due to lack of work and lack of funds to discontinue services described in "Exhibit A" attached hereto and incorporated herein by reference, and

WHEREAS, Due to the resulting lack of work and lack of funds, this Board hereby finds that is in the best interest of the Del Mar Union School District to lay off classified employees pursuant to provision in the California Education Code;

NOW, THEREFORE BE IT RESOLVED that the services referenced in "Exhibit A" in the Del Mar Union School District shall be discontinued to the extent herein specified, effective August 16, 2010.

BE IT FURTHER RESOLVED that the Board takes this action pursuant to provisions in the California Education Code.

BE IT FURTHER RESOLVED that the Superintendent or designee is hereby authorized and directed to give any layoff notices which may be necessary as a result of the action, pursuant to provision of the California Education Code, not less than forty-five (45) days prior to the effective date of the layoff, which shall be on or about the date specified hereinabove. Additionally, the Superintendent or designee is authorized and directed to take such other action as may be necessary as a result of this action, pursuant to application provisions of the law and District policy and procedures, including but not limited to affording laid off employees those re-employment rights to which they are entitled by law.

PASSED AND ADOPTED at a duly-called meeting this 23th day of June, 2010,
by the Governing Board of the Del Mar Union School District.

By _____

Steven McDowell, President,
Governing Board of the Del Mar Union
School District of San Diego County,
California

Attest:

I, James D. Peabody, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution passed and adopted by said Board at a duly-called and conducted meeting held on said date, which resolution is on file in the office of said Board.

Secretary of the Governing Board of the
Del Mar Union School District

EXHIBIT "A"
RESOLUTION 2010-17, REDUCING AND ELIMINATING CERTAIN
CLASSIFIED SERVICES FOR THE 2010/11 SCHOOL YEAR

The services to be reduced or eliminated are:

Instructional Aide I:	1 position of 17.75 hours

**Del Mar Union School District
2009 - 2010 Adopted Budget
June 23, 2010**

**Del Mar Union School District
2010-2011 Budget Process
General Fund - Unrestricted
June 23, 2010**

	2009-2010	2010-2011	2010-2011	Change from	
	Second Interim	First Read	Adopted Budget	First Read	
Revenues					
Revenue Limit Sources*	\$ 31,936,826	\$ 32,222,870	\$ 32,256,580	\$ 33,710	Revised estimate from Assessor's Office
Federal Revenue	-	-	-	0	No Change
Other State Revenue	2,833,313	2,015,931	2,013,428	(2,503)	Increase in "Fair Share" and reduced funding
Other Local Revenue	2,159,136	1,731,000	1,731,000	0	No Change
Total Revenues	\$ 36,929,275	\$ 35,969,801	\$ 36,001,008	\$ 31,207	
Expenditures					
Certificated Salaries	\$ 19,152,994	\$ 19,528,539	\$ 19,633,797	\$ 105,258	Increase budget for staff development
Classified Salaries	3,291,542	3,479,824	3,479,824	0	No Change
Employee Benefits	5,055,785	5,212,237	5,211,102	(1,135)	Payroll tax adjustment
Books and Supplies	2,105,650	1,721,943	1,569,843	(152,100)	Decrease supply account to accomodate staff development
Services and Other Operating	2,563,987	2,448,780	2,427,695	(21,085)	Reduction in district insurance premiums
Capital Outlay	256,318	256,318	1,398,318	1,142,000	OA Childcare will be expended in General Fund
Other Outgo	23,674	23,674	23,674	0	No Change
Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)	0	No Change
Total Expenditures	\$ 32,427,829	\$ 32,649,194	\$ 33,722,132	\$ 1,072,938	
Excess (Deficiency) Revenues and Expenditures	\$ 4,501,446	\$ 3,320,607	\$ 2,278,876	\$ (1,041,731)	
Other Financing Sources and Uses					
Transfers In					
Transfers Out					
Contributions	(5,008,226)	(5,836,133)	(4,486,133)	1,350,000	Transfer from Enterprise Fund for OA Childcare bldg.
Other Financing Sources and Uses	\$ (5,008,226)	\$ (5,836,133)	\$ (4,486,133)	\$ (827,907)	
Net Increase (Decrease) In Fund Balance	\$ (506,780)	\$ (2,515,526)	\$ (2,207,257)	\$ (1,869,638)	
Beginning Fund Balance	\$ 12,192,980	\$ 11,686,200	\$ 11,670,320		
Ending Fund Balance**	\$ 11,686,200	\$ 9,170,674	\$ 9,463,063		

**Del Mar Union School District
2010-2011 Budget Process
General Fund - Restricted
June 23, 2010**

	2009-2010	2010-2011	2010-2011	Change from	
	Second Interim	First Read	Adopted Budget	First Read	
Revenues					
Revenue Limit Sources*	\$ 365,458	\$ 365,458	\$ 365,458	\$ -	No change
Federal Revenue	1,871,504.00	838,366	93,216.00	(745,150)	Reduction in Federal Funding
Other State Revenue	291,278	293,619	293,619	0	No change
Other Local Revenue	1,473,570	1,473,228	1,473,228	0	No change
Total Revenues	\$ 4,001,810	\$ 2,970,671	\$ 2,225,521	\$ (745,150)	
Expenditures					
Certificated Salaries	\$ 2,864,331	\$ 2,604,212	\$ 2,604,212	\$ -	No change
Classified Salaries	2,366,196	2,665,988	1,920,838	(745,150)	Adjusted staffing related to Federal Funding
Employee Benefits	974,411	1,091,288	1,091,288	0	No change
Books and Supplies	765,616	418,322	418,322	0	No change
Services and Other Operating	2,326,315	1,938,819	1,938,819	0	No change
Capital Outlay	0	0	0	0	No change
Other Outgo	88,175	88,175	88,175	0	No change
Transfers of Indirect/Direct Support		-	0	0	No change
Total Expenditures	\$ 9,385,044	\$ 8,806,804	\$ 8,061,654	\$ (745,150)	
Excess (Deficiency) Revenues and Expenditures	\$ (5,383,234)	\$ (5,836,133)	\$ (5,836,133)	\$ -	
Other Financing Sources and Uses					
Transfers In	\$ -		\$ -	\$ -	
Transfers Out				0	
Contributions	5,008,226	\$ 5,836,133	5,836,133	0	No change
Other Financing Sources and Uses	\$ 5,008,226	\$ 5,836,133	\$ 5,836,133	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (375,008)	\$ -	\$ -	\$ -	
Beginning Fund Balance	\$ 465,000	\$ 89,992	\$ 263,150		
Ending Fund Balance**	\$ 89,992	\$ 89,992	\$ 263,150		

**Del Mar Union School District
2010-2011 Budget Process
General Fund - Combined
June 23, 2010**

	2009-2010	2010-2011	2010-2011	Change from
	Second Interim	First Read	Adopted Budget	Second Interim
Revenues				
Revenue Limit Sources*	\$ 32,302,284	\$ 32,588,328	\$ 32,622,038	\$ 33,710
Federal Revenue	1,871,504.00	838,366.00	93,216.00	(745,150)
Other State Revenue	3,124,591.00	2,309,550.00	2,307,047.00	(2,503)
Other Local Revenue	3,632,706.00	3,204,228.00	3,204,228.00	0
Total Revenues	\$ 40,931,085	\$ 38,940,472	\$ 38,226,529	\$ (713,943)
Expenditures				
Certificated Salaries	\$ 22,017,325	\$ 22,132,751	\$ 22,238,009	\$ 105,258
Classified Salaries	5,657,738.00	6,145,812.00	5,400,662.00	(745,150)
Employee Benefits	6,030,196.00	6,303,525.00	6,302,390.00	(1,135)
Books and Supplies	2,871,266.00	2,140,265.00	1,988,165.00	(152,100)
Services and Other Operating	4,890,302.00	4,387,599.00	4,366,514.00	(21,085)
Capital Outlay	256,318.00	256,318.00	1,398,318.00	1,142,000
Other Outgo	111,849.00	111,849.00	111,849.00	0
Transfers of Indirect/Direct Support	(22,121.00)	(22,121.00)	(22,121.00)	0
Total Expenditures	\$ 41,812,873	\$ 41,455,998	\$ 41,783,786	\$ 327,788
Excess (Deficiency) Revenues and Expenditures	\$ (881,788)	\$ (2,515,526)	\$ (3,557,257)	\$ (1,041,731)
Other Financing Sources and Uses				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Contributions	-	-	1,350,000.00	1,350,000.00
Other Financing Sources and Uses	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000
Net Increase (Decrease) In Fund Balance	\$ (881,788)	\$ (2,515,526)	\$ (2,207,257)	
Beginning Fund Balance	\$ 12,657,980	\$ 11,776,192	\$ 11,933,470	
Ending Fund Balance**	\$ 11,776,192	\$ 9,260,666	\$ 9,726,213	

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2010-2011 Estimated Property Tax
From San Diego County Tax Assessor

09-10 Estimate \$ 31,743,794 \$ 1,186,897 \$ 323,376 (15,630) \$ 33,238,437

Date of Estimate	Secured	Unsecured	Homeowner's Exemptions	Prior Years	Grand Total	Percent Increase from 09-10	Change from Previous Estimate
Budget	\$ 30,989,918	\$ 1,186,897	\$ 315,696	-	\$ 32,492,511	-2.24%	\$ (745,926)
May	\$ 30,989,918	\$ 1,186,897	\$ 315,696	-	\$ 32,492,511	-2.24%	\$ (745,926)
November							
January							
February							
April							
June							

7

**Del Mar Union School District
History of Assessed Valuation
From San Diego County Tax Assessor**

	Assessed Valuations		Property Tax Revenue		Difference	
2006-2007	\$10,295,568,000		\$26,919,641			
2007-2008	\$11,423,097,000	10.95%	\$29,989,589	11.40%	0.45%	\$134,953.15
2008-2009	\$12,454,560,000	9.03%	\$32,529,656	8.47%	-0.56%	(\$182,166.07)
2009-2010	\$12,855,308,000	3.22%	\$33,238,437	2.18%	-1.04%	(\$345,679.74)
2010-2011	\$12,548,457,000	-2.39%	\$32,492,511	-2.24%	0.14%	\$45,489.52



COUNTY OF SAN DIEGO

GREGORY J. SMITH

ASSESSOR/RECORDER/COUNTY CLERK

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RECORDER/COUNTY CLERK'S OFFICE
1600 PACIFIC HIGHWAY, RM. 260
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

July 12, 2006

Thomas F. Bishop, Superintendent
Del Mar Union
225 Ninth Street
Del Mar, CA 92014

Dear Mr. Bishop:

The following are the final locally assessed values for your school district for the 2006-2007 assessment year. These totals differ from the total assessed values in the Inventory of Parcels and Values because those values are the secured roll only prior to exemptions being deducted.

	<u>Secured Roll</u> <u>(\$000)</u>	<u>Unsecured Roll</u> <u>(\$000)</u>
Land	\$5,452,724	
Improvements	\$5,065,855	\$29,868
Personal Property	\$6,052	\$134,896
Total Valuation	\$10,524,631	\$164,764
Homeowners' Exemptions	\$64,565	
Other Exemptions	\$164,498	
NET TOTAL	\$10,295,568	
COMBINED TOTAL		\$10,460,332

I hope this information is helpful. If you have any questions or desire any further information, please contact David Butler, Chief Deputy, Valuation at (619) 531-5475.

Very truly yours,


GREGORY J. SMITH
County Assessor/Recorder/Clerk

GJS:ld
cc: Property Tax Services, Auditor & Controller

6



COUNTY OF SAN DIEGO

GREGORY J. SMITH

ASSESSOR/RECORDER/COUNTY CLERK

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(619) 237-0502 • FAX (619) 557-4155

July 11, 2007

Thomas F. Bishop, Superintendent
Del Mar Union
225 Ninth Street
Del Mar, CA 92014

Dear Mr. Bishop:

The following are the final locally assessed values for your school district for the 2007-2008 assessment year.

	<u>Secured Roll</u> <u>(\$000)</u>	<u>Unsecured Roll</u> <u>(\$000)</u>
Land	\$6,048,547	
Improvements	\$5,606,231	\$31,449
Personal Property	\$10,672	\$148,621
Total Valuation	\$11,665,450	\$180,070
Homeowners' Exemptions	\$67,494	
Other Exemptions	\$174,859	
NET TOTAL	\$11,423,097	
COMBINED TOTAL		\$11,603,167

I hope this information is helpful. If you have any questions or desire any further information, please contact David Butler, Assistant Assessor at (619) 531-5475.

Very truly yours,



GREGORY J. SMITH
County Assessor/Recorder/Clerk

GJS:ld
cc: Property Tax Services, Auditor & Controller



COUNTY OF SAN DIEGO

GREGORY J. SMITH

ASSESSOR/RECORDER/COUNTY CLERK

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P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

July 1, 2008

Janet Bernard, Superintendent
Del Mar Union
225 Ninth Street
Del Mar, CA 92014

Dear Ms. Bernard:

The following are the final locally assessed values for your school district for the 2008-2009 assessment year. Under State Law, a temporary reduction in assessed value can be made when the market value of the property falls below its assessed value. This year's values incorporate temporary reductions which are subject to full restoration as market values improve.

	<u>Secured Roll</u> <u>(\$000)</u>	<u>Unsecured Roll</u> <u>(\$000)</u>
Land	\$6,569,422	
Improvements	\$6,099,753	\$34,906
Personal Property	\$39,609	\$164,062
Total Valuation	\$12,708,784	\$198,968
Homeowners' Exemptions	\$69,392	
Other Exemptions	\$184,832	
NET TOTAL	\$12,454,560	
COMBINED TOTAL		\$12,653,528

I hope this information is helpful. If you have any questions or desire any further information, please contact David Butler, Assistant Assessor or Jeff Olson, Division Chief at (619) 531-5507.

Very truly yours,

GREGORY J. SMITH
County Assessor/Recorder/Clerk

GJS:ld
cc: Property Tax Services, Auditor & Controller



COUNTY OF SAN DIEGO

DAVID L. BUTLER

ASSESSOR/RECORDER/COUNTY CLERK

www.sdarec.com



ASSESSOR'S OFFICE

1800 PACIFIC HIGHWAY, SUITE 103
SAN DIEGO, CA 92101-2480
(619) 238-3771 • FAX (619) 557-4056

RECORDER/COUNTY CLERK'S OFFICE

1800 PACIFIC HIGHWAY, SUITE 260
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

July 1, 2009

Dr. Sharon McClain, Superintendent
Del Mar Union
225 Ninth Street
Del Mar, CA 92014

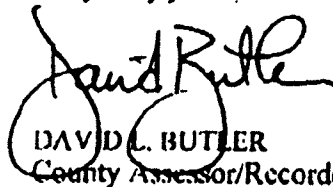
Dear Dr. McClain:

The following are the final locally assessed values for your school district for the 2009-2010 assessment year. Under State Law, a temporary reduction in assessed value can be made when the market value of the property falls below its assessed value. This year's values incorporate temporary reductions which are subject to full restoration as market values improve.

	<u>Secured Roll</u> <u>(\$000)</u>	<u>Unsecured Roll</u> <u>(\$000)</u>
Land	\$6,769,254	
Improvements	\$6,302,542	\$33,856
Personal Property	\$38,699	\$159,314
Total Valuation	\$13,110,495	\$193,170
Homesteaders' Exemptions	\$70,119	
Other Exemptions	\$185,068	
NET TOTAL	\$12,855,308	
COMBINED TOTAL		\$13,048,478

I hope this information is helpful. If you have any questions or desire any further information, please contact Jeff Olson, Division Chief at (619) 531-5484.

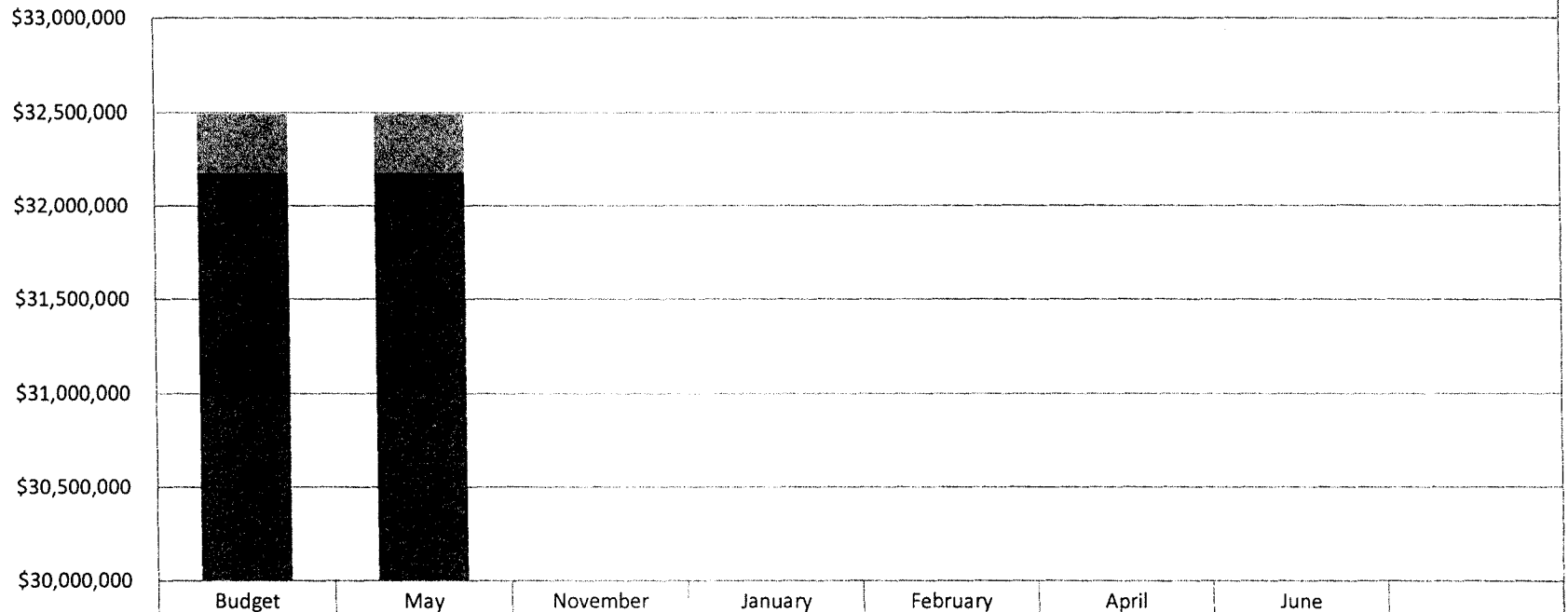
Very truly yours,


DAVID L. BUTLER
County Assessor/Recorder/Clerk

DLB:ld

cc: Property Tax Services, Auditor & Controller

10-11 Estimated Property Taxes SD County Tax Assessor

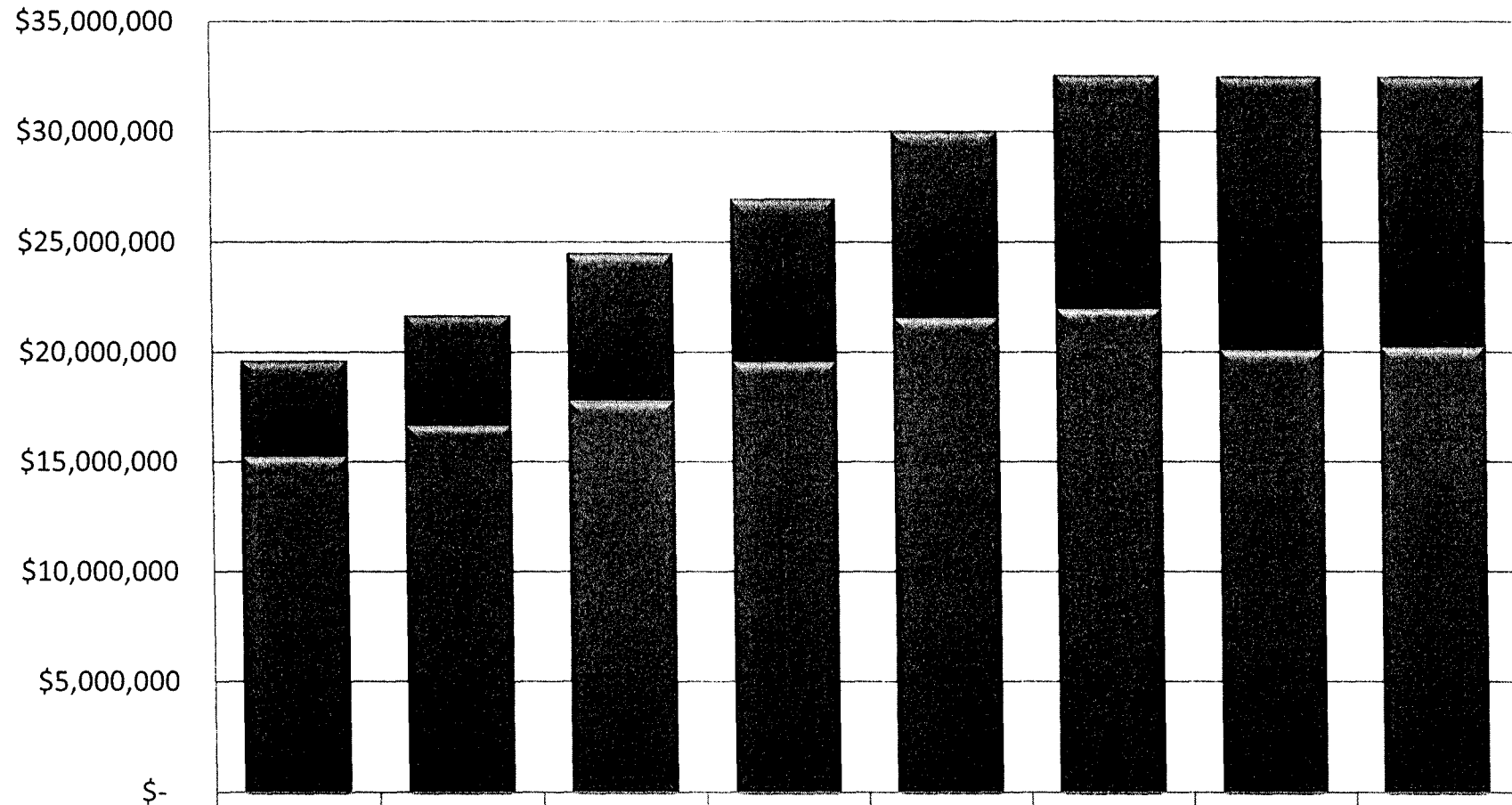


	Budget	May	November	January	February	April	June
■ Prior Years' Taxes	-	-					
■ Homeowner's Exemption	\$315,696	\$315,696					
■ Unsecured Taxes	\$1,186,897	\$1,186,897					
■ Secured Property Taxes	\$30,989,918	\$30,989,918					

Del Mar Union School District
History of Revenue Limit and Property Taxes

Year	Revenue Limit		Basic Aid		Total Property		Enrollment	Prop Taxes per	
					Taxes	Percent Increase		student	
2003-2004	\$	15,269,192	\$	4,323,102	\$ 19,592,294	-	3,506	\$	5,588
2004-2005	\$	16,644,288	\$	4,997,963	\$ 21,642,251	10%	3,675	\$	5,889
2005-2006	\$	17,751,397	\$	6,734,303	\$ 24,485,700	13%	3,734	\$	6,557
2006-2007	\$	19,545,434	\$	7,374,207	\$ 26,919,641	10%	3,845	\$	7,001
2007-2008	\$	21,553,147	\$	8,436,442	\$ 29,989,589	11%	4,057	\$	7,392
2008-2009	\$	21,984,439	\$	10,545,217	\$ 32,529,656	8%	4,167	\$	7,806
2009-2010	\$	20,065,311	\$	12,427,200	\$ 32,492,511	0%	4,167	\$	7,798
2010-2011	\$	20,218,931	\$	12,273,580	\$ 32,492,511	0%	4,056	\$	8,011

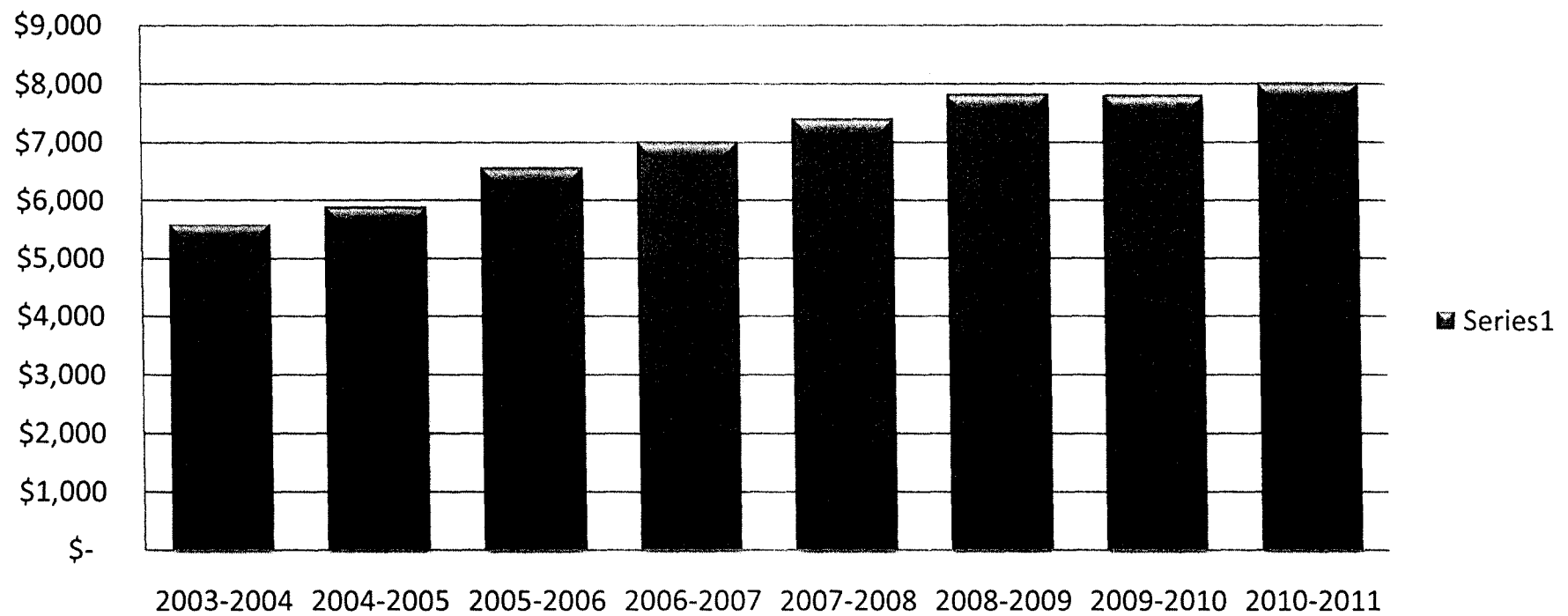
Revenue Limit and Property Taxes Basic Aid Calculation



	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Revenue Limit	\$4,323,10	\$4,997,96	\$6,734,30	\$7,374,20	\$8,436,44	\$10,545,2	\$12,427,2	\$12,273,5
Basic Aid	\$15,269,1	\$16,644,2	\$17,751,3	\$19,545,4	\$21,553,1	\$21,984,4	\$20,065,3	\$20,218,9

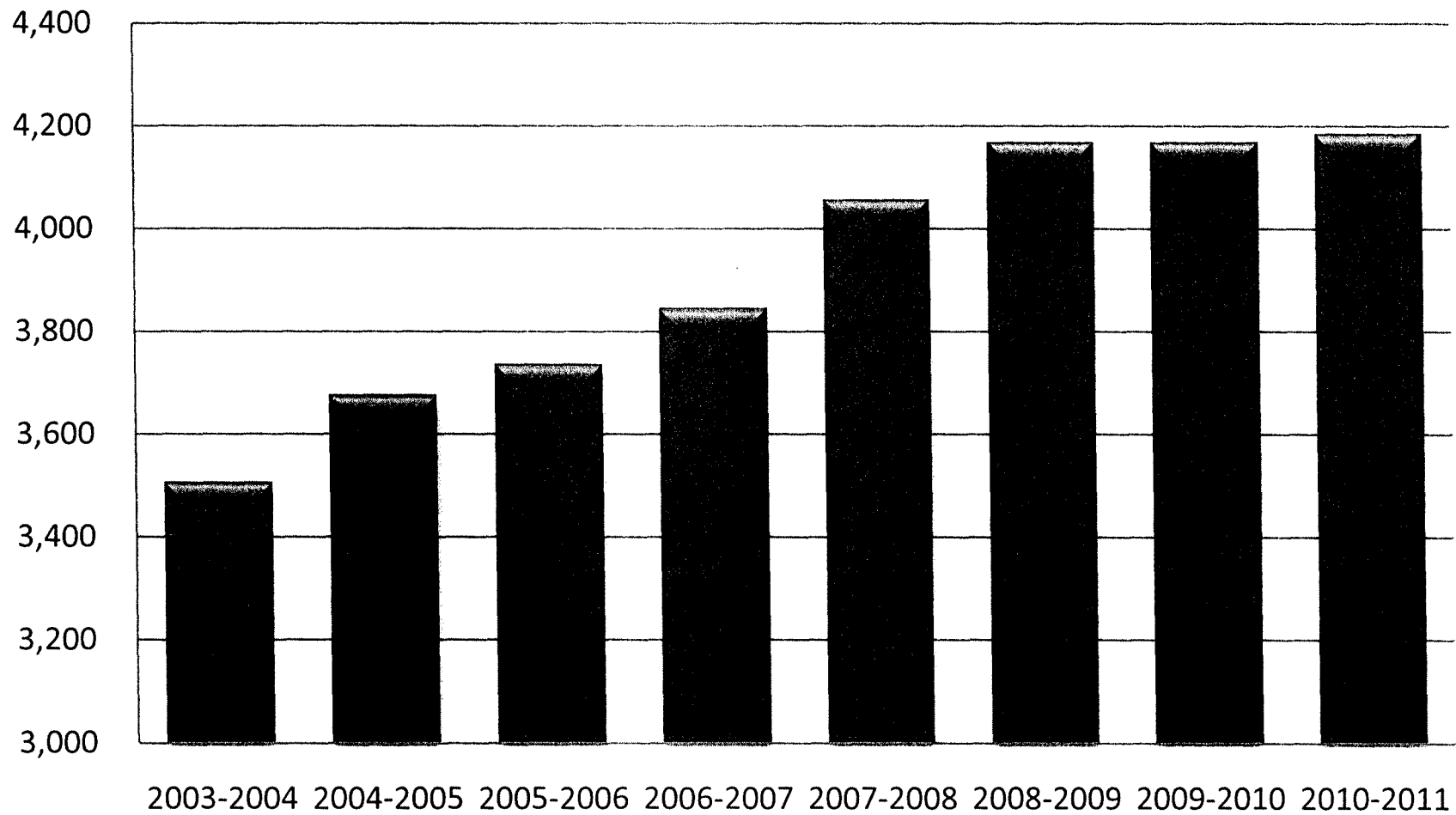
12

DMUSD History of Property Taxes per Pupil



3

DMUSD CBEDS Enrollment History

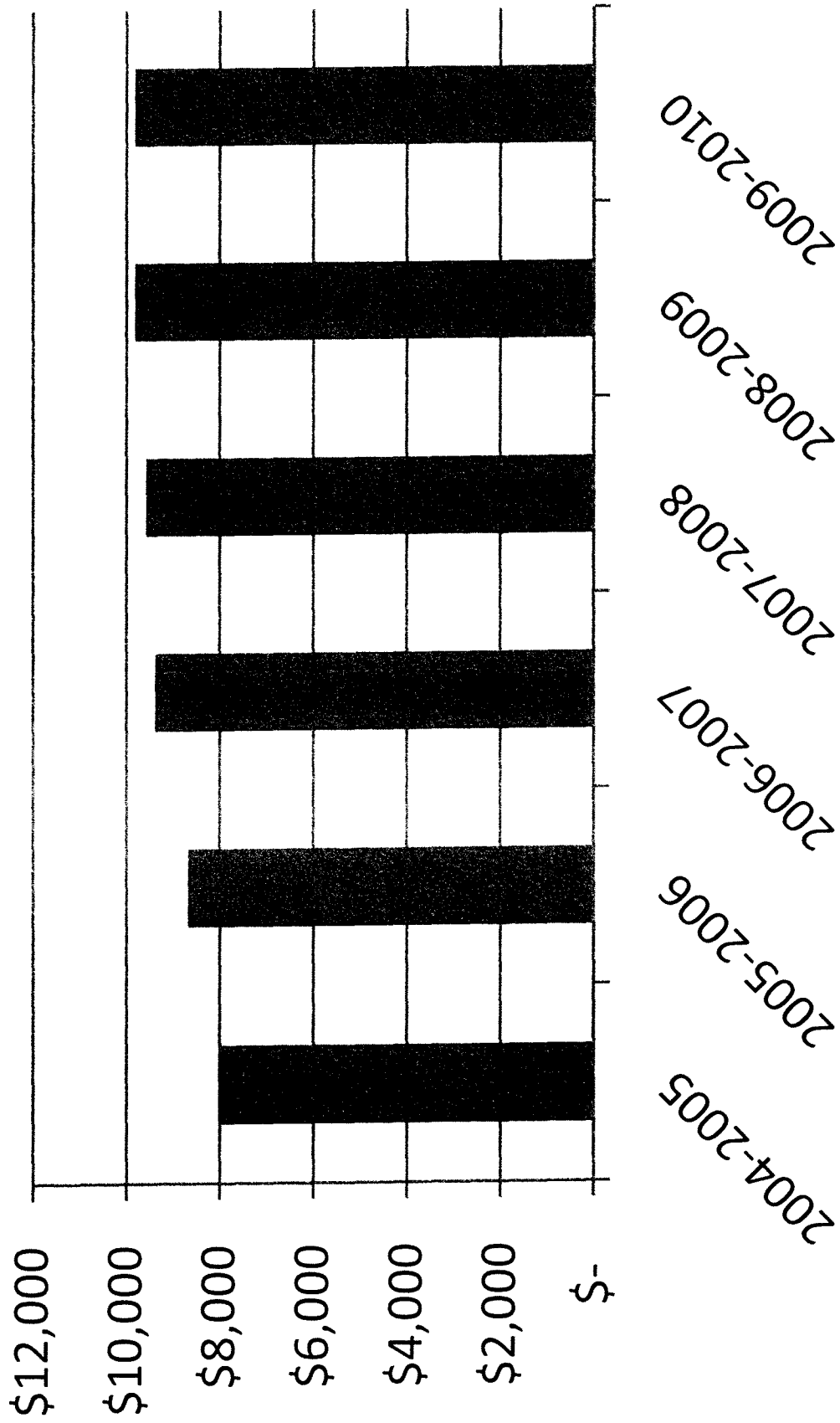


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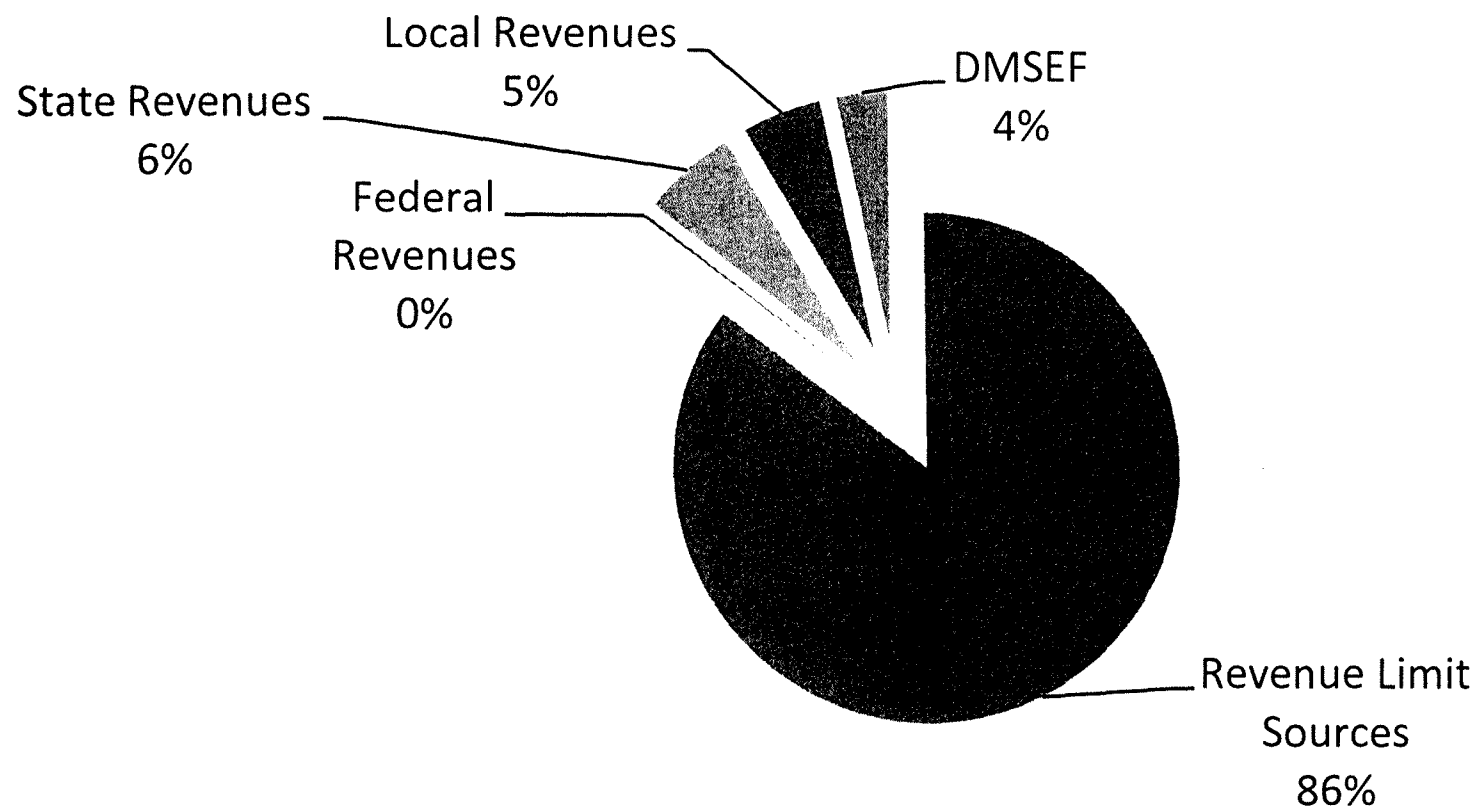
Del Mar Union School District
History of Revenues
General Fund

Year	Revenue Limit		Federal Revenues	State Revenues	Local Revenues	Total Revenues	Total Revenue Percent Increase
	Sources						
2003-2004	\$ 19,684,899	\$	\$ 510,391	\$ 2,779,571	3,310,779	\$ 26,285,640	
2004-2005	\$ 21,739,014	\$	\$ 649,188	\$ 3,301,180	3,583,176	\$ 29,272,558	11%
2005-2006	\$ 24,581,960	\$	\$ 704,842	\$ 3,668,335	3,498,771	\$ 32,453,908	11%
2006-2007	\$ 27,037,752	\$	\$ 677,187	\$ 4,759,592	3,629,291	\$ 36,103,822	11%
2007-2008	\$ 30,105,081	\$	\$ 748,617	\$ 4,366,333	3,672,803	\$ 38,892,834	8%
2008-2009	\$ 32,663,325	\$	\$ 718,321	\$ 4,223,737	3,319,526	\$ 40,924,909	5%
2009-2010	\$ 32,302,284	\$	\$ 1,871,504	\$ 3,124,591	3,632,706	\$ 40,931,085	0%
2010-2011	\$ 32,622,038	\$	\$ 93,216	\$ 2,307,047	3,204,228	\$ 38,226,529	-7%
	\$ 32,622,038	\$	\$ 93,216	\$ 2,307,047	1,944,228	\$ 1,260,000	

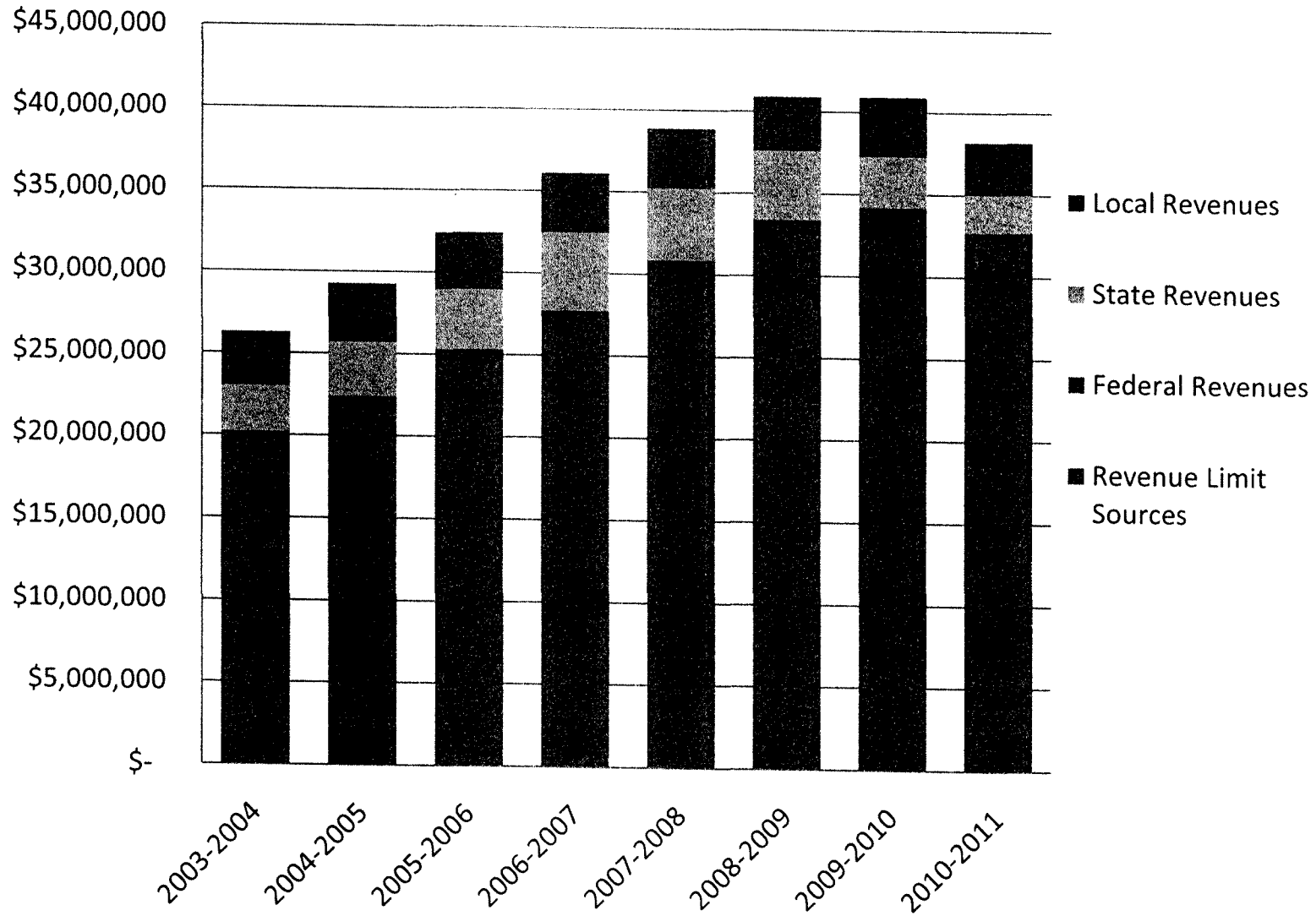
Total Revenue Per Student



DMUSD Revenues



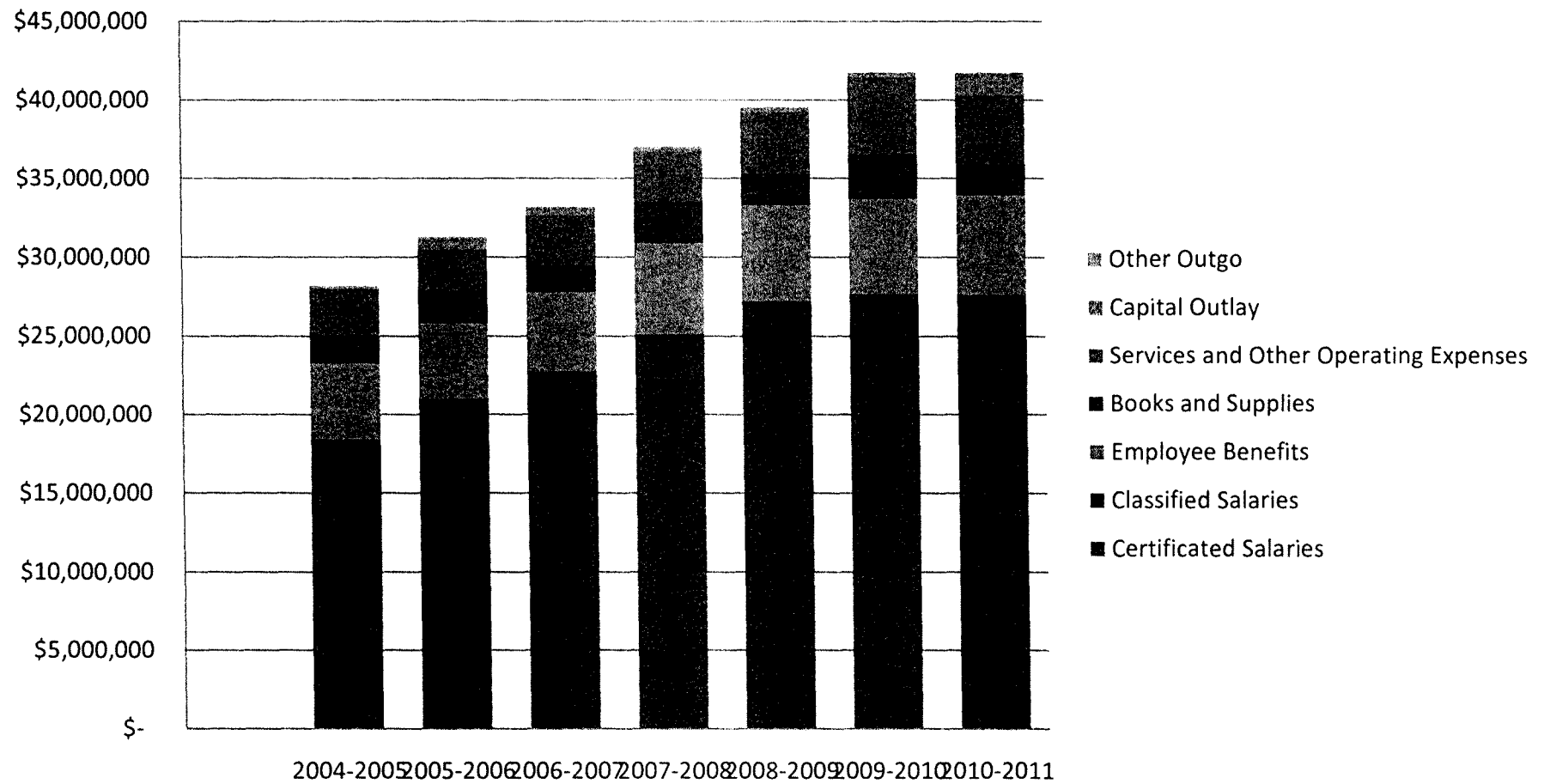
DMUSD Total Revenues



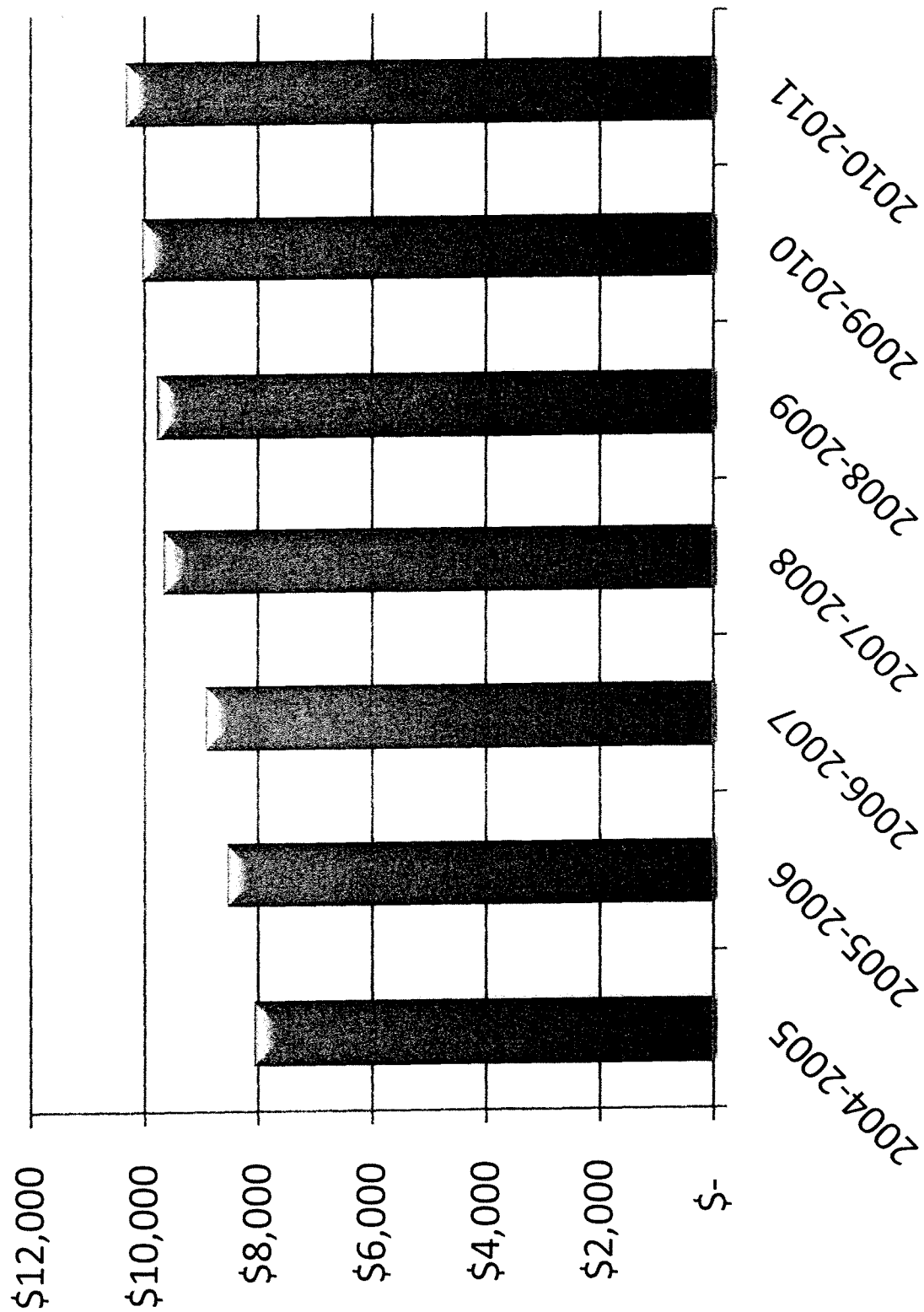
Del Mar Union School District
Expenditures
General Fund

Year	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo	Total Expenditures
2004-2005	\$ 15,036,510	\$ 3,360,928	\$ 4,863,073	1,794,509	\$ 2,923,994	\$ 57,185	\$ 167,812	\$ 28,204,011
2005-2006	\$ 17,023,177	\$ 3,962,984	\$ 4,826,696	2,063,084	\$ 2,618,587	\$ 675,530	\$ 160,736	\$ 31,330,794
2006-2007	\$ 18,263,204	\$ 4,460,004	\$ 5,048,074	1,730,629	\$ 3,137,377	\$ 457,937	\$ 143,647	\$ 33,240,872
2007-2008	\$ 19,996,656	\$ 5,117,797	\$ 5,753,858	2,640,327	\$ 3,220,506	\$ 204,041	\$ 147,542	\$ 37,080,727
2008-2009	\$ 21,756,954	\$ 5,448,745	\$ 6,103,535	1,961,022	\$ 3,968,496	\$ 237,953	\$ 104,206	\$ 39,580,911
2009-2010	\$ 22,017,325	\$ 5,657,738	\$ 6,030,196	2,871,266	\$ 4,890,302	\$ 256,318	\$ 89,728	\$ 41,812,873

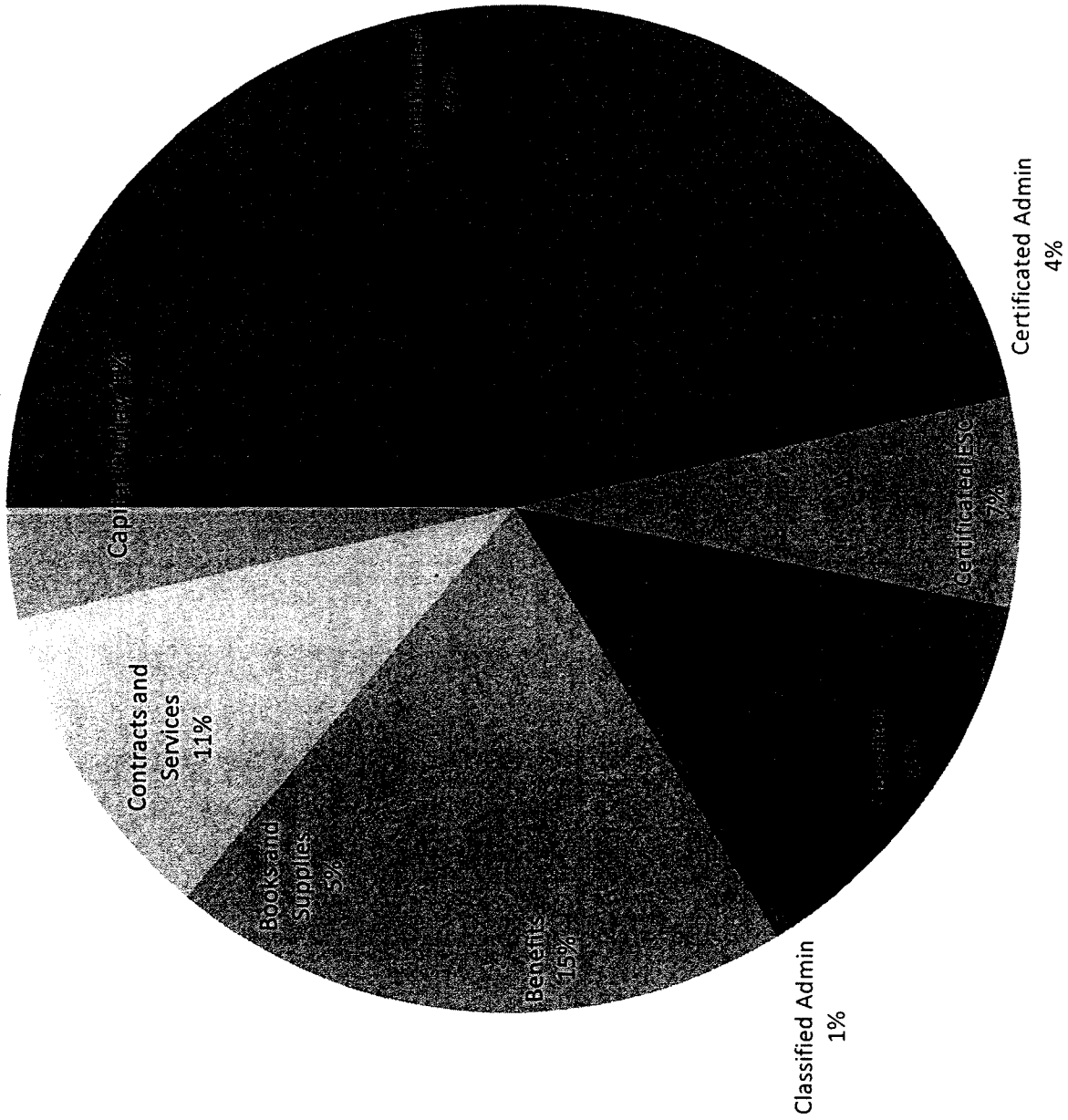
DMUSD Total Expenditures



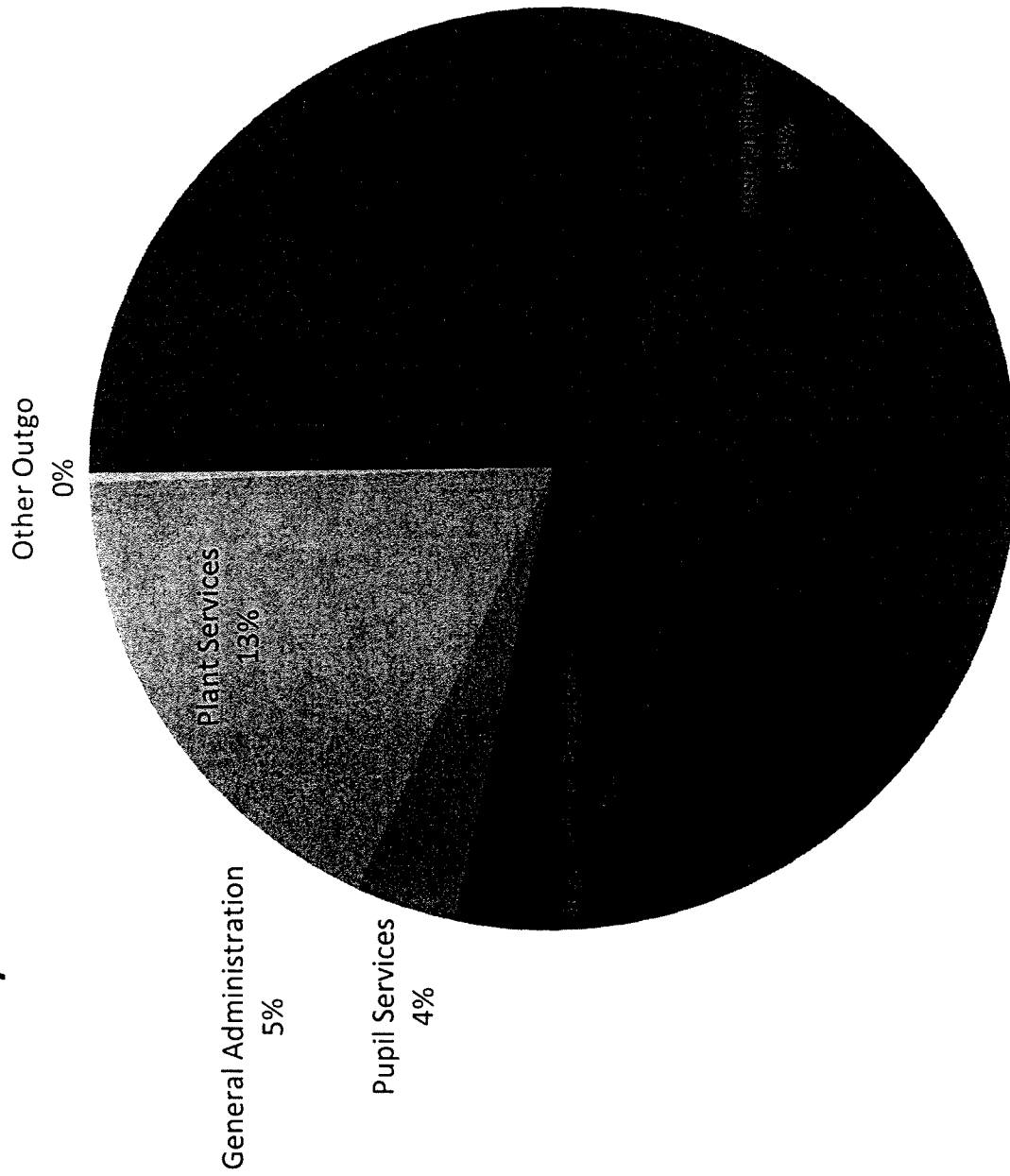
Total Expenditures Per Student



Expenditures By Object



Expenditures By Function



Del Mar Union School District
Analysis of Reserves
General Fund

Year	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Second Interim 2009-2010	Adopted 2010-2011	Multi-Year 2011-2012	Multi-Year 2012-2013
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 1,139,227	\$ 465,001	\$ 89,992	\$ 263,150	\$ -	\$ -
Economic Uncertainties	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,112,421	\$ 1,187,427	\$ 1,254,387	\$ 1,256,513	\$ 1,273,878	\$ 1,272,328
Other Designations	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 2,575,105	\$ 2,482,779	\$ 1,520,436	\$ 2,499,750	\$ 1,550,205	\$ 1,550,205
Undesignated	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 6,647,885	\$ 8,700,772	\$ 8,891,376	\$ 5,689,779	\$ 2,649,040	\$ (1,533,819)
Ending Balance, June 30	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 11,494,638	\$ 12,855,979	\$ 11,776,191	\$ 9,729,192	\$ 5,493,123	\$ 1,308,714
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,307,746	\$ 1,345,746	\$ 1,376,788	\$ 1,350,098	\$ 1,350,098	\$ 1,350,098
Total Available Reserves	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 9,068,052	\$ 11,233,945	\$ 11,522,551	\$ 8,296,390	\$ 5,273,016	\$ 1,088,607
Minimum 3% Reserves	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,112,422	\$ 1,187,427	\$ 1,254,387	\$ 1,256,513	\$ 1,273,878	\$ 1,272,328
Total General Fund Expenditure	\$ 28,204,013	\$ 31,237,520	\$ 33,206,142	\$ 37,080,730	\$ 40,924,910	\$ 41,812,873	\$ 41,076,035	\$ 41,783,786	\$ 41,041,908
Available Reserves as a percent of total General Fund Expenditure	20%	21%	22%	24%	27%	28%	20%	13%	3%
SSC, Inc Recommended Reser	\$ 4,997,963	\$ 6,734,303	\$ 7,374,207	\$ 8,436,444	\$ 10,545,217	\$ 12,427,200	\$ 12,534,062	\$ 12,534,062	\$ 12,534,062
Reserves at 32% of Expenditure	\$ 9,025,284	\$ 9,996,006	\$ 10,625,965	\$ 11,865,834	\$ 13,095,971	\$ 13,380,119	\$ 13,144,331	\$ 13,370,812	\$ 13,133,411

- 1) Other Designations is made up primarily of Lottery Funding. Prior to 04-05 Lottery Funding was combined in the Undesignated.
- 2) Drop in Undesignated in 04-05 was due to the construction of the MUR at Del Mar Hills.
- 3) Increase in Legally Restricted in 06-07 was due to the carryover of the 06-07 one-time State funding.
- 4) Special Reserve Fund 17-42 remained constant until 04-05 because interest earned in that fund was transferred in the the General Fund.
- 5) Total available reserves is made up of the Economic Uncertainties, Undesignated, and the Special Reserve Fund 17-42.

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**Del Mar Union School District
General Fund - Combined
Multiyear Projection**

Revised June 23, 2010

Revenues	2010-2011	2011-2012	2012-2013
Revenue Limit	\$ 32,622,038	\$ 32,622,038	\$ 32,622,037
Federal	\$ 93,216	\$ 93,216	\$ 93,216
ARRA Funds	\$ -	\$ -	\$ -
State	\$ 3,782,491	\$ 3,782,491	\$ 3,782,491
"Fair Share" - Legislated	\$ (1,475,444) (B)		
"Fair Share" - Not Legislated		\$ (1,475,444) (B)	\$ (1,475,444) (B)
Local	\$ 1,944,228	\$ 1,944,228	\$ 1,944,228
DMSEF donations	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
Contribution From Enterprise Fund	\$ 1,350,000	\$ -	\$ -
	<u>\$ 39,576,529</u>	<u>\$ 38,226,529</u>	<u>\$ 38,226,528</u>
Revised Revenues			
Expenditures			
Certificated Staff	\$ 20,978,009	\$ 21,422,768	\$ 21,867,527
DMSEF ESC Staff	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
Classified Staff	\$ 5,400,662	\$ 5,508,674	\$ 5,616,686
Benefits	\$ 6,302,390	\$ 6,428,437	\$ 6,450,700
Books and Supplies	\$ 1,988,165	\$ 1,988,165	\$ 1,988,165
Services and Operating Expenses	\$ 4,366,514	\$ 4,366,514	\$ 3,739,814
Capital Outlay	\$ 1,398,318	\$ 1,398,318	\$ 1,398,318
Other Outgo	\$ 89,728	\$ 89,728	\$ 89,728
	<u>\$ 41,783,786</u>	<u>\$ 42,462,604</u>	<u>\$ 42,410,938</u>
Defecit Spending	\$ (2,207,257)	\$ (4,236,075)	\$ (4,184,410)
"Fair Share" - Not Legislated	<u>\$ (949,545) (A)</u>	<u>\$ (949,545) (A)</u>	<u>\$ (949,545) (A)</u>
Potential Deficit Spending	\$ (3,156,802)	\$ (5,185,620)	\$ (5,133,955)

(A) \$252 per Average Daily Attendance in 2009-10

\$191 per Average Daily Attendance in 2010-11

(B) 5.81% of Revenue Limit Calculation

6

**Del Mar Union School District
Ocean Air Child Care Facility Funding
2010-2011**

Proposed Funding Plan:

	Unrestricted General Fund	Spec Reserve for Capital Outlay	Enterprise Fund
Estimated Ending Balance 10-11	\$7 million	\$8 million	\$2 million
Estimated Cost of Construction	-\$1 million	\$0	\$0
Reimbursement	+\$1 million	\$0	-\$1 million
Revised Estimated Ending Balance 10-11	\$7 million	\$8 million	\$1 million

Alternative Funding Plan:

	Unrestricted General Fund	Spec Reserve for Capital Outlay	Enterprise Fund
Estimated Ending Balance 10-11	\$7 million	\$8 million	\$2 million
Estimated Cost of Construction	\$0	-\$1 million	\$0
Reimbursement	+\$1 million	\$0	-\$1 million
Revised Estimated Ending Balance 10-11	\$8 million	\$7 million	\$1 million

Rationale:

- 1-Reserve in Enterprise Fund was established to fund the Ocean Air childcare facility
- 2-Reserve in Enterprise Fund can be transferred to the General Fund for Operating Expenses
- 3-Reserve in Capital Outlay Fund must be spent on "Capital Outlay" without other consequences
- 4-Construction of child care facility qualifies as "Capital Outlay"
- 5-Alternative funding plan can be implemented upon board approval

Del Mar Union School District
Categorical Flexibility
2010-2011 Funds and Uses

Estimated 10-11 Funds					
New Resource	Old Resource	Program	Estimated 10-11 Funding	Use of funds for "any education purpose"	Retained Original Intent of Funding
0916	6258	P.E. Teacher Incentive Grant	\$ 117,395	\$ 117,395	\$ -
0922	6760	Arts & Music Block Grant	\$ 28,892	\$ 28,892	\$ -
0926	7140	Gifted & Talented (GATE)	\$ 27,806	\$ 27,806	\$ -
0927	7156	IMFRP - Instructional Materials	\$ 213,117	\$ -	\$ 213,117
0931	7271	Peer Assistance & Review	\$ 20,647	\$ 20,647	\$ -
934	7286	Int'l Bacc. Dev & St	\$ 919	\$ 919	\$ -
935	7294	Instsv Prof Dev 0- Rdg 7 Math	\$ 4,931	\$ 4,931	\$ -
0944	7393	Prof. Dev. Block Grant	\$ 134,073	\$ -	\$ 134,073
0946	7395	School & Library Improvement Program	\$ 284,013	\$ 191,203	\$ 92,810
Total			\$ 831,793	\$ 391,793	\$ 440,000

Funds Available in 09-10	Use of funds for "any education purpose"	Retained Original Intent of Funding
\$ 831,793	\$ 391,793	\$ 440,000

			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources	8010-8099		31,936,826.00	365,458.00	32,302,284.00	32,256,580.00	365,458.00	32,622,038.00	1.0%
2) Federal Revenue	8100-8299		0.00	2,077,304.00	2,077,304.00	0.00	93,216.00	93,216.00	-95.5%
3) Other State Revenue	8300-8599		2,463,422.00	291,278.00	2,754,700.00	2,013,428.00	293,619.00	2,307,047.00	-16.3%
4) Other Local Revenue	8600-8799		2,356,027.00	1,473,228.00	3,829,255.00	1,731,000.00	1,473,228.00	3,204,228.00	-16.3%
5) TOTAL, REVENUES			36,756,275.00	4,207,268.00	40,963,543.00	36,001,008.00	2,225,521.00	38,226,529.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		19,156,190.00	2,879,733.00	22,035,923.00	19,633,797.00	2,604,212.00	22,238,009.00	0.9%
2) Classified Salaries	2000-2999		3,301,471.00	2,412,108.00	5,713,579.00	3,479,824.00	1,920,838.00	5,400,662.00	-5.5%
3) Employee Benefits	3000-3999		5,067,858.00	958,475.00	6,026,333.00	5,211,102.00	1,091,288.00	6,302,390.00	4.6%
4) Books and Supplies	4000-4999		1,898,710.00	758,648.00	2,657,358.00	1,569,843.00	418,322.00	1,988,165.00	-25.2%
5) Services and Other Operating Expenditures	5000-5999		2,576,569.00	2,326,699.00	4,903,268.00	2,427,695.00	1,938,819.00	4,366,514.00	-10.9%
6) Capital Outlay	6000-6999		261,864.00	0.00	261,864.00	1,398,318.00	0.00	1,398,318.00	434.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		23,674.00	88,175.00	111,849.00	23,674.00	88,175.00	111,849.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
9) TOTAL, EXPENDITURES			32,264,215.00	9,423,838.00	41,688,053.00	33,722,132.00	8,061,654.00	41,783,786.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,492,060.00	(5,216,570.00)	(724,510.00)	2,278,876.00	(5,836,133.00)	(3,557,257.00)	391.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	1,350,000.00	0.00	1,350,000.00	New
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,014,720.00)	5,014,720.00	0.00	(5,836,133.00)	5,836,133.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,014,720.00)	5,014,720.00	0.00	(4,486,133.00)	5,836,133.00	1,350,000.00	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(522,660.00)	(201,850.00)	(724,510.00)	(2,207,257.00)	0.00	(2,207,257.00)	204.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
2) Ending Balance, June 30 (E + F1e)			11,670,320.48	263,150.20	11,933,470.68	9,463,063.48	263,150.20	9,726,213.68	-18.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	263,150.20	263,150.20	0.00	263,150.20	263,150.20	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,250,641.00	0.00	1,250,641.00	1,253,513.00	0.00	1,253,513.00	0.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,520,436.77	0.00	1,520,436.77	2,499,750.77	0.00	2,499,750.77	64.4%
"Fair Share" - Not legislated	0000	9780				949,545.00		949,545.00	
Lottery	1100	9780				1,550,205.77		1,550,205.77	
Lottery	1100	9780	1,520,436.77		1,520,436.77				
c) Undesignated Amount		9790	8,879,242.71	0.00	8,879,242.71				
d) Unappropriated Amount		9790				5,689,799.71	0.00	5,689,799.71	

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

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			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(1,004.00)	0.00	(1,004.00)	(1,004.00)	0.00	(1,004.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	307,537.00	0.00	307,537.00	315,696.00	0.00	315,696.00	2.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,818,609.00	0.00	30,818,609.00	30,989,918.00	0.00	30,989,918.00	0.6%
Unsecured Roll Taxes		8042	1,085,040.00	0.00	1,085,040.00	1,186,897.00	0.00	1,186,897.00	9.4%
Prior Years' Taxes		8043	(38,429.00)	0.00	(38,429.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			32,171,753.00	0.00	32,171,753.00	32,491,507.00	0.00	32,491,507.00	1.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit									
Transfers - Current Year	0000	8091	(234,927.00)		(234,927.00)	(234,927.00)		(234,927.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		234,927.00	234,927.00		234,927.00	234,927.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	130,531.00	130,531.00	0.00	130,531.00	130,531.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,936,826.00	365,458.00	32,302,284.00	32,256,580.00	365,458.00	32,622,038.00	1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,298,870.00	1,298,870.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	284,494.00	284,494.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,440.00	2,440.00	0.00	2,440.00	2,440.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		491,500.00	491,500.00		90,776.00	90,776.00	-81.5%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,077,304.00	2,077,304.00	0.00	93,216.00	93,216.00	-95.5%

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			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		48,672.00	48,672.00		60,088.00	60,088.00	23.5%
Economic Impact Aid	7090-7091	8311		160,655.00	160,655.00		160,655.00	160,655.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,300,508.00	0.00	2,300,508.00	2,300,508.00	0.00	2,300,508.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	444,840.00	56,723.00	501,563.00	444,840.00	56,723.00	501,563.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		5,347.00	5,347.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	(281,926.00)	19,881.00	(262,045.00)	(731,920.00)	16,153.00	(715,767.00)	173.1%
TOTAL, OTHER STATE REVENUE			2,463,422.00	291,278.00	2,754,700.00	2,013,428.00	293,619.00	2,307,047.00	-16.3%

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			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	275,773.00	0.00	275,773.00	275,773.00	0.00	275,773.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,080,254.00	22,613.00	2,102,867.00	1,455,227.00	22,613.00	1,477,840.00	-29.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,450,615.00	1,450,615.00		1,450,615.00	1,450,615.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,356,027.00	1,473,228.00	3,829,255.00	1,731,000.00	1,473,228.00	3,204,228.00	-16.3%
TOTAL, REVENUES			36,756,275.00	4,207,268.00	40,963,543.00	36,001,008.00	2,225,521.00	38,226,529.00	-6.7%

			2009-10 Estimated Actuals			2010-11 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,903,512.00	2,732,397.00	19,635,909.00	17,327,848.00	2,491,226.00	19,819,074.00	0.9%
Certificated Pupil Support Salaries		1200	527,020.00	7,772.00	534,792.00	540,213.00	7,700.00	547,913.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,545,483.00	139,564.00	1,685,047.00	1,599,582.00	105,286.00	1,704,868.00	1.2%
Other Certificated Salaries		1900	180,175.00	0.00	180,175.00	166,154.00	0.00	166,154.00	-7.8%
TOTAL, CERTIFICATED SALARIES			19,156,190.00	2,879,733.00	22,035,923.00	19,633,797.00	2,604,212.00	22,238,009.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	164,980.00	1,902,419.00	2,067,399.00	245,410.00	1,381,086.00	1,626,496.00	-21.3%
Classified Support Salaries		2200	1,426,618.00	245,923.00	1,672,541.00	1,447,666.00	266,264.00	1,713,930.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	168,530.00	43,431.00	211,961.00	177,878.00	44,670.00	222,548.00	5.0%
Clerical, Technical and Office Salaries		2400	1,263,707.00	65,742.00	1,329,449.00	1,314,437.00	51,007.00	1,365,444.00	2.7%
Other Classified Salaries		2900	277,636.00	154,593.00	432,229.00	294,433.00	177,811.00	472,244.00	9.3%
TOTAL, CLASSIFIED SALARIES			3,301,471.00	2,412,108.00	5,713,579.00	3,479,824.00	1,920,838.00	5,400,662.00	-5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,536,935.00	186,677.00	1,723,612.00	1,598,715.00	221,023.00	1,819,738.00	5.6%
PERS		3201-3202	316,131.00	218,921.00	535,052.00	349,192.00	246,738.00	595,930.00	11.4%
OASDI/Medicare/Alternative		3301-3302	525,723.00	211,041.00	736,764.00	549,789.00	234,782.00	784,571.00	6.5%
Health and Welfare Benefits		3401-3402	2,212,124.00	277,225.00	2,489,349.00	2,214,034.00	315,841.00	2,529,875.00	1.6%
Unemployment Insurance		3501-3502	66,544.00	13,968.00	80,512.00	68,979.00	15,830.00	84,809.00	5.3%
Workers' Compensation		3601-3602	239,307.00	49,527.00	288,834.00	244,760.00	56,124.00	300,884.00	4.2%
OPEB, Allocated		3701-3702	155,975.00	63.00	156,038.00	155,971.00	0.00	155,971.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,119.00	1,053.00	16,172.00	29,662.00	950.00	30,612.00	89.3%
TOTAL, EMPLOYEE BENEFITS			5,067,858.00	958,475.00	6,026,333.00	5,211,102.00	1,091,288.00	6,302,390.00	4.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	577,100.00	56,723.00	633,823.00	425,000.00	56,723.00	481,723.00	-24.0%
Books and Other Reference Materials		4200	85,534.00	0.00	85,534.00	21,958.00	0.00	21,958.00	-74.3%

			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Materials and Supplies		4300	1,048,547.00	636,051.00	1,684,598.00	1,026,695.00	322,356.00	1,349,051.00	-19.9%
Noncapitalized Equipment		4400	187,529.00	65,874.00	253,403.00	96,190.00	39,243.00	135,433.00	-46.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,898,710.00	758,648.00	2,657,358.00	1,569,843.00	418,322.00	1,988,165.00	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,089.00	15,237.00	69,326.00	56,821.00	13,681.00	70,502.00	1.7%
Dues and Memberships		5300	24,682.00	0.00	24,682.00	24,682.00	0.00	24,682.00	0.0%
Insurance		5400 - 5450	189,912.00	0.00	189,912.00	168,827.00	0.00	168,827.00	-11.1%
Operations and Housekeeping Services		5500	963,159.00	2,109.00	965,268.00	859,492.00	0.00	859,492.00	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,042.00	939,818.00	1,172,860.00	237,657.00	574,334.00	811,991.00	-30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	982,973.00	1,369,535.00	2,352,508.00	951,277.00	1,350,804.00	2,302,081.00	-2.1%
Communications		5900	128,712.00	0.00	128,712.00	128,939.00	0.00	128,939.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,576,569.00	2,326,699.00	4,903,268.00	2,427,695.00	1,938,819.00	4,366,514.00	-10.9%

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			2009-10 Estimated Actuals			2010-11 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,000.00	0.00	58,000.00	1,200,000.00	0.00	1,200,000.00	1969.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,546.00	0.00	5,546.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	198,318.00	0.00	198,318.00	198,318.00	0.00	198,318.00	0.0%
TOTAL, CAPITAL OUTLAY			261,864.00	0.00	261,864.00	1,398,318.00	0.00	1,398,318.00	434.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	23,500.00	0.00	23,500.00	23,500.00	0.00	23,500.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	5.00	4,477.00	4,482.00	5.00	4,477.00	4,482.00	0.0%
Other Debt Service - Principal		7439	169.00	83,698.00	83,867.00	169.00	83,698.00	83,867.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,674.00	88,175.00	111,849.00	23,674.00	88,175.00	111,849.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL, EXPENDITURES			32,264,215.00	9,423,838.00	41,688,053.00	33,722,132.00	8,061,654.00	41,783,786.00	0.2%

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			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,350,000.00	0.00	1,350,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,350,000.00	0.00	1,350,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,039,610.00)	5,039,610.00	0.00	(5,836,133.00)	5,836,133.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	24,890.00	(24,890.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,014,720.00)	5,014,720.00	0.00	(5,836,133.00)	5,836,133.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,014,720.00)	5,014,720.00	0.00	(4,486,133.00)	5,836,133.00	1,350,000.00	New

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			2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	31,936,826.00	365,458.00	32,302,284.00	32,256,580.00	365,458.00	32,622,038.00	1.0%
2) Federal Revenue		8100-8299	0.00	2,077,304.00	2,077,304.00	0.00	93,216.00	93,216.00	-95.5%
3) Other State Revenue		8300-8599	2,463,422.00	291,278.00	2,754,700.00	2,013,428.00	293,619.00	2,307,047.00	-16.3%
4) Other Local Revenue		8600-8799	2,356,027.00	1,473,228.00	3,829,255.00	1,731,000.00	1,473,228.00	3,204,228.00	-16.3%
5) TOTAL, REVENUES			36,756,275.00	4,207,268.00	40,963,543.00	36,001,008.00	2,225,521.00	38,226,529.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	22,315,771.00	7,094,687.00	29,410,458.00	22,742,033.00	6,122,266.00	28,864,299.00	-1.9%
2) Instruction - Related Services	2000-2999		3,797,240.00	260,754.00	4,057,994.00	3,712,896.00	202,669.00	3,915,565.00	-3.5%
3) Pupil Services	3000-3999		872,985.00	532,967.00	1,405,952.00	888,847.00	569,887.00	1,458,734.00	3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,977,361.00	0.00	1,977,361.00	2,034,553.00	0.00	2,034,553.00	2.9%
8) Plant Services	8000-8999		3,257,184.00	1,447,255.00	4,704,439.00	4,300,129.00	1,078,657.00	5,378,786.00	14.3%
9) Other Outgo	9000-9999		43,674.00	88,175.00	131,849.00	43,674.00	88,175.00	131,849.00	0.0%
10) TOTAL, EXPENDITURES			32,264,215.00	9,423,838.00	41,688,053.00	33,722,132.00	8,061,654.00	41,783,786.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,492,060.00	(5,216,570.00)	(724,510.00)	2,278,876.00	(5,836,133.00)	(3,557,257.00)	391.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,350,000.00	0.00	1,350,000.00	New
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,014,720.00)	5,014,720.00	0.00	(5,836,133.00)	5,836,133.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,014,720.00)	5,014,720.00	0.00	(4,486,133.00)	5,836,133.00	1,350,000.00	New

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(522,660.00)	(201,850.00)	(724,510.00)	(2,207,257.00)	0.00	(2,207,257.00)	204.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,192,980.48	465,000.20	12,657,980.68	11,670,320.48	263,150.20	11,933,470.68	-5.7%
2) Ending Balance, June 30 (E + F1e)			11,670,320.48	263,150.20	11,933,470.68	9,463,063.48	263,150.20	9,726,213.68	-18.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	263,150.20	263,150.20	0.00	263,150.20	263,150.20	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,250,641.00	0.00	1,250,641.00	1,253,513.00	0.00	1,253,513.00	0.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,520,436.77	0.00	1,520,436.77	2,499,750.77	0.00	2,499,750.77	64.4%
"Fair Share" - Not legislated	0000	9780				949,545.00		949,545.00	
Lottery	1100	9780				1,550,205.77		1,550,205.77	
Lottery	1100	9780	1,520,436.77		1,520,436.77				
c) Undesignated Amount		9790	8,879,242.71	0.00	8,879,242.71				
d) Unappropriated Amount		9790				5,689,799.71	0.00	5,689,799.71	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	198,048.00	198,048.00
3340	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611 (01	(0.38)	(0.38)
3710	NCLB: Title IV, Part A, Drug-Free Schools	(0.08)	(0.08)
4035	NCLB: Title II, Part A, Teacher Quality	(0.39)	(0.39)
4110	NCLB: Title V, Part A, Innovative Education Strategies	(0.48)	(0.48)
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.20	0.20
6286	English Language Acquisition Program, Teacher Training & Student /	9,728.60	9,728.60
6300	Lottery: Instructional Materials	10,722.20	10,722.20
7090	Economic Impact Aid (EIA)	42,201.50	42,201.50
7140		0.52	0.52
7230	Transportation: Home to School	1,274.00	1,274.00
7260		0.53	0.53
7395		0.21	0.21
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,175.77	1,175.77
Total, Legally Restricted Balance		263,150.20	263,150.20

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	109,452.00	105,348.00	-3.7%
3) Other State Revenue		8300-8599	6,598.00	6,598.00	0.0%
4) Other Local Revenue		8600-8799	701,621.00	680,671.00	-3.0%
5) TOTAL, REVENUES			817,671.00	792,617.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,556.00	145,431.00	-3.4%
3) Employee Benefits		3000-3999	42,588.00	47,438.00	11.4%
4) Books and Supplies		4000-4999	537,894.00	573,159.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	17,386.00	17,386.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,121.00	22,121.00	0.0%
9) TOTAL, EXPENDITURES			770,545.00	805,535.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,126.00	(12,918.00)	-127.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			47,126.00	(12,918.00)	-127.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762.33	52,888.33	817.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762.33	52,888.33	817.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762.33	52,888.33	817.8%
2) Ending Balance, June 30 (E + F1e)			52,888.33	39,970.33	-24.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	52,888.33		
d) Unappropriated Amount		9790		39,970.33	

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	109,452.00	105,348.00	-3.7%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			109,452.00	105,348.00	-3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,598.00	6,598.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,598.00	6,598.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	641,860.00	624,235.00	-2.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,261.00	54,936.00	-5.7%
TOTAL, OTHER LOCAL REVENUE			701,621.00	680,671.00	-3.0%
TOTAL, REVENUES			817,671.00	792,617.00	-3.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	150,556.00	145,431.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,556.00	145,431.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,779.00	13,441.00	14.1%
OASDI/Medicare/Alternative		3301-3302	8,945.00	11,126.00	24.4%
Health and Welfare Benefits		3401-3402	20,165.00	20,889.00	3.6%
Unemployment Insurance		3501-3502	374.00	436.00	16.6%
Workers' Compensation		3601-3602	1,325.00	1,546.00	16.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,588.00	47,438.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,359.00	8,359.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	529,535.00	564,800.00	6.7%
TOTAL, BOOKS AND SUPPLIES			537,894.00	573,159.00	6.6%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	219.00	219.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,968.00	13,968.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,199.00	3,199.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,386.00	17,386.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,121.00	22,121.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,121.00	22,121.00	0.0%
TOTAL, EXPENDITURES			770,545.00	805,535.00	4.5%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	109,452.00	105,348.00	-3.7%
3) Other State Revenue		8300-8599	6,598.00	6,598.00	0.0%
4) Other Local Revenue		8600-8799	701,621.00	680,671.00	-3.0%
5) TOTAL, REVENUES			817,671.00	792,617.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		748,424.00	783,414.00	4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,121.00	22,121.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			770,545.00	805,535.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,126.00	(12,918.00)	-127.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,126.00	(12,918.00)	-127.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762.33	52,888.33	817.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762.33	52,888.33	817.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762.33	52,888.33	817.8%
2) Ending Balance, June 30 (E + F1e)			52,888.33	39,970.33	-24.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	52,888.33		
d) Unappropriated Amount		9790		39,970.33	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	245,830.00	200,000.00	-18.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			245,830.00	200,000.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(237,830.00)	(192,000.00)	-19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(237,830.00)	(192,000.00)	-19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	796,705.62	558,875.62	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			796,705.62	558,875.62	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,705.62	558,875.62	-29.9%
2) Ending Balance, June 30 (E + F1e)			558,875.62	366,875.62	-34.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	558,875.62		
d) Unappropriated Amount		9790		366,875.62	

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	0.0%

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

LED

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	245,830.00	200,000.00	-18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,830.00	200,000.00	-18.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			245,830.00	200,000.00	-18.6%

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

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		245,830.00	200,000.00	-18.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			245,830.00	200,000.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(237,830.00)	(192,000.00)	-19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(237,830.00)	(192,000.00)	-19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	796,705.62	558,875.62	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			796,705.62	558,875.62	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,705.62	558,875.62	-29.9%
2) Ending Balance, June 30 (E + F1e)			558,875.62	366,875.62	-34.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	558,875.62		
d) Unappropriated Amount		9790		366,875.62	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,310.00	38,000.00	236.0%
5) TOTAL, REVENUES			11,310.00	38,000.00	236.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,310.00	38,000.00	236.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,310.00	38,000.00	236.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,338,788.90	1,350,098.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,338,788.90	1,350,098.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,788.90	1,350,098.90	0.8%
2) Ending Balance, June 30 (E + F1e)			1,350,098.90	1,388,098.90	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,350,098.90		
d) Unappropriated Amount		9790		1,388,098.90	

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,310.00	38,000.00	236.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,310.00	38,000.00	236.0%
TOTAL, REVENUES			11,310.00	38,000.00	236.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,310.00	38,000.00	236.0%
5) TOTAL, REVENUES			11,310.00	38,000.00	236.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,310.00	38,000.00	236.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,310.00	38,000.00	236.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,338,788.90	1,350,098.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,338,788.90	1,350,098.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,788.90	1,350,098.90	0.8%
2) Ending Balance, June 30 (E + F1e)			1,350,098.90	1,388,098.90	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,350,098.90		
d) Unappropriated Amount		9790		1,388,098.90	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,400.00	93,400.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,400.00	83,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,400.00	83,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,685.15	276,085.15	43.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,685.15	276,085.15	43.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,685.15	276,085.15	43.3%
2) Ending Balance, June 30 (E + F1e)			276,085.15	359,485.15	30.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	276,085.15		
d) Unappropriated Amount		9790		359,485.15	

TS

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	90,000.00	90,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,400.00	93,400.00	0.0%
TOTAL, REVENUES			93,400.00	93,400.00	0.0%

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%

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

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,400.00	93,400.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	10,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			83,400.00	83,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,400.00	83,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,685.15	276,085.15	43.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,685.15	276,085.15	43.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,685.15	276,085.15	43.3%
2) Ending Balance, June 30 (E + F1e)			276,085.15	359,485.15	30.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	276,085.15		
d) Unappropriated Amount		9790		359,485.15	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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

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

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

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

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

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

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,378.00	275,000.00	161.0%
5) TOTAL, REVENUES			105,378.00	275,000.00	161.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,378.00	275,000.00	161.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,378.00	275,000.00	161.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,111,281.54	8,216,659.54	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,111,281.54	8,216,659.54	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,281.54	8,216,659.54	1.3%
2) Ending Balance, June 30 (E + F1e)			8,216,659.54	8,491,659.54	3.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,216,659.54		
d) Unappropriated Amount		9790		8,491,659.54	

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	275,000.00	175.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,378.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,378.00	275,000.00	161.0%
TOTAL, REVENUES			105,378.00	275,000.00	161.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

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

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

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,378.00	275,000.00	161.0%
5) TOTAL, REVENUES			105,378.00	275,000.00	161.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			105,378.00	275,000.00	161.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,378.00	275,000.00	161.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,111,281.54	8,216,659.54	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,111,281.54	8,216,659.54	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,281.54	8,216,659.54	1.3%
2) Ending Balance, June 30 (E + F1e)			8,216,659.54	8,491,659.54	3.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,216,659.54		
d) Unappropriated Amount		9790		8,491,659.54	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,600,767.00	2,492,103.00	-4.2%
5) TOTAL, REVENUES			2,600,767.00	2,492,103.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,880.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	118,566.00	103,466.00	-12.7%
6) Capital Outlay		6000-6999	1,801,394.00	1,710,861.00	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,932,840.00	1,814,327.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			667,927.00	677,776.00	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,014,094.00	2,011,880.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,014,094.00)	(2,011,880.00)	-0.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,346,167.00)	(1,334,104.00)	-0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,466,812.72	6,120,645.72	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,466,812.72	6,120,645.72	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,466,812.72	6,120,645.72	-18.0%
2) Ending Balance, June 30 (E + F1e)			6,120,645.72	4,786,541.72	-21.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,120,645.72		
d) Unappropriated Amount		9790		4,786,541.72	

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	2,421,050.00	2,428,000.00	0.3%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	144,203.00	54,103.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,514.00	10,000.00	-71.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,600,767.00	2,492,103.00	-4.2%
TOTAL, REVENUES			2,600,767.00	2,492,103.00	-4.2%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	12,880.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,880.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,972.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	107,594.00	103,466.00	-3.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,566.00	103,466.00	-12.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,801,394.00	1,710,861.00	-5.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,801,394.00	1,710,861.00	-5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,932,840.00	1,814,327.00	-6.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,014,094.00	2,011,880.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,014,094.00	2,011,880.00	-0.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,014,094.00)	(2,011,880.00)	-0.1%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,600,767.00	2,492,103.00	-4.2%
5) TOTAL, REVENUES			2,600,767.00	2,492,103.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,932,840.00	1,814,327.00	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,932,840.00	1,814,327.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			667,927.00	677,776.00	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,014,094.00	2,011,880.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,014,094.00)	(2,011,880.00)	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,346,167.00)	(1,334,104.00)	-0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,466,812.72	6,120,645.72	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,466,812.72	6,120,645.72	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,466,812.72	6,120,645.72	-18.0%
2) Ending Balance, June 30 (E + F1e)			6,120,645.72	4,786,541.72	-21.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,120,645.72		
d) Unappropriated Amount		9790		4,786,541.72	

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,014,094.00	2,011,880.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,014,094.00	2,011,880.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,014,094.00)	(2,011,880.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,014,094.00	2,011,880.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,014,094.00	2,011,880.00	-0.1%

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

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,479,094.00	1,456,880.00	-1.5%
Other Debt Service - Principal		7439	535,000.00	555,000.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,014,094.00	2,011,880.00	-0.1%
TOTAL, EXPENDITURES			2,014,094.00	2,011,880.00	-0.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,014,094.00	2,011,880.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,014,094.00	2,011,880.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			2,014,094.00	2,011,880.00	-0.1%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,014,094.00	2,011,880.00	-0.1%
10) TOTAL, EXPENDITURES			2,014,094.00	2,011,880.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,014,094.00)	(2,011,880.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,014,094.00	2,011,880.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,014,094.00	2,011,880.00	0.0%

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

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Resource	Description	2009-10	2010-11
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,704,000.00	2,704,000.00	0.0%
5) TOTAL, REVENUES			2,704,000.00	2,704,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	70,187.00	141,984.00	102.3%
2) Classified Salaries		2000-2999	1,695,731.00	1,619,555.00	-4.5%
3) Employee Benefits		3000-3999	386,291.00	365,149.00	-5.5%
4) Books and Supplies		4000-4999	201,364.00	240,364.00	19.4%
5) Services and Other Operating Expenses		5000-5999	95,720.00	99,800.00	4.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,449,293.00	2,466,852.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			254,707.00	237,148.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,350,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,350,000.00)	New

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			254,707.00	(1,112,852.00)	-536.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,530,519.56	1,785,226.56	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,519.56	1,785,226.56	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,530,519.56	1,785,226.56	16.6%
2) Ending Net Assets, June 30 (E + F1e)			1,785,226.56	672,374.56	-62.3%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,785,226.56		
d) Unappropriated Amount		9790		672,374.56	

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

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,669,000.00	2,669,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,704,000.00	2,704,000.00	0.0%
TOTAL, REVENUES			2,704,000.00	2,704,000.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,187.00	141,984.00	102.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			70,187.00	141,984.00	102.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	209,163.00	213,778.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	340,821.00	255,985.00	-24.9%
Clerical, Technical and Office Salaries		2400	38,037.00	42,081.00	10.6%
Other Classified Salaries		2900	1,107,710.00	1,107,711.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,695,731.00	1,619,555.00	-4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,707.00	16,670.00	31.2%
PERS		3201-3202	171,545.00	171,053.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	82,226.00	78,157.00	-4.9%
Health and Welfare Benefits		3401-3402	80,683.00	86,645.00	7.4%
Unemployment Insurance		3501-3502	5,917.00	2,483.00	-58.0%
Workers' Compensation		3601-3602	23,154.00	9,880.00	-57.3%
OPEB, Allocated		3701-3702	482.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	9,005.00	0.00	-100.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	572.00	261.00	-54.4%
TOTAL, EMPLOYEE BENEFITS			386,291.00	365,149.00	-5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	196,364.00	205,364.00	4.6%
Noncapitalized Equipment		4400	5,000.00	35,000.00	600.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,364.00	240,364.00	19.4%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,328.00	10,928.00	-18.0%
Dues and Memberships		5300	550.00	550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,165.00	5,965.00	15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,177.00	65,857.00	9.4%
Communications		5900	6,200.00	6,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			95,720.00	99,800.00	4.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,449,293.00	2,466,852.00	0.7%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	1,350,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,350,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,350,000.00)	New

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,704,000.00	2,704,000.00	0.0%
5) TOTAL, REVENUES			2,704,000.00	2,704,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,449,293.00	2,466,852.00	0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,449,293.00	2,466,852.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			254,707.00	237,148.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,350,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,350,000.00)	New

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			254,707.00	(1,112,852.00)	-536.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,530,519.56	1,785,226.56	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,519.56	1,785,226.56	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,530,519.56	1,785,226.56	16.6%
2) Ending Net Assets, June 30 (E + F1e)			1,785,226.56	672,374.56	-62.3%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,785,226.56		
d) Unappropriated Amount		9790		672,374.56	

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	1,400.00	250.0%
5) TOTAL, REVENUES			400.00	1,400.00	250.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	1,400.00	250.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			400.00	1,400.00	250.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	43,150.89	43,550.89	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,150.89	43,550.89	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			43,150.89	43,550.89	0.9%
2) Ending Net Assets, June 30 (E + F1e)			43,550.89	44,950.89	3.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	43,550.89		
d) Unappropriated Amount		9790		44,950.89	

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

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

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	400.00	1,400.00	250.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	1,400.00	250.0%
TOTAL REVENUES			400.00	1,400.00	250.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	1,400.00	250.0%
5) TOTAL, REVENUES			400.00	1,400.00	250.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			400.00	1,400.00	250.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			400.00	1,400.00	250.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	43,150.89	43,550.89	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,150.89	43,550.89	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			43,150.89	43,550.89	0.9%
2) Ending Net Assets, June 30 (E + F1e)			43,550.89	44,950.89	3.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	43,550.89		
d) Unappropriated Amount		9790		44,950.89	

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Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			3,994.22	3,994.22	3,994.22	3,994.22
a. Kindergarten	3,994.22	3,994.22				
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	50.21	50.21	50.21	50.21	50.21	50.21
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

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	2009-10 Estimated Actuals			2010-11 Budget		
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43	4,044.43
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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ANNUAL BUDGET REPORT:

July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Del Mar Union School District - Main Office

Date: June 15, 2010

Place: Del Mar Hills Academy

Date: June 23, 2010

Time: 06:00 AM

Adoption Date: June 23, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

Name: James Peabody

Telephone: 858-755-9301

Title: Superintendent

E-mail: jpeabody@dmusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: James Peabody

Title: Superintendent

Telephone: 858-755-9301

E-mail: jpeabody@dmusd.org

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,035,923.00	301	0.00	303	22,035,923.00	305	0.00		307	22,035,923.00	309
2000 - Classified Salaries	5,713,579.00	311	0.00	313	5,713,579.00	315	0.00		317	5,713,579.00	319
3000 - Employee Benefits (Excluding 3800)	6,026,333.00	321	156,038.00	323	5,870,295.00	325	0.00		327	5,870,295.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,855,676.00	331	153,946.00	333	2,701,730.00	335	508,185.00		337	2,193,545.00	339
5000 - Services . . . & 7300 - Indirect Costs	4,881,147.00	341	0.00	343	4,881,147.00	345	564,351.00		347	4,316,796.00	349
TOTAL					41,202,674.00	365	TOTAL			40,130,138.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
0. Other Benefits (EC 22310).		3901 & 3902	395
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
4. TOTAL SALARIES AND BENEFITS			397
5. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.54%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	64.54%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	40,130,138.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,238,009.00	301	0.00	303	22,238,009.00	305	125,000.00		307	22,113,009.00	309
2000 - Classified Salaries	5,400,662.00	311	0.00	313	5,400,662.00	315	0.00		317	5,400,662.00	319
3000 - Employee Benefits Excluding 3800)	6,302,390.00	321	155,971.00	323	6,146,419.00	325	0.00		327	6,146,419.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,186,483.00	331	153,946.00	333	2,032,537.00	335	346,794.00		337	1,685,743.00	339
5000 - Services, . . . & 7300 - Indirect Costs	4,344,393.00	341	0.00	343	4,344,393.00	345	575,767.00		347	3,768,626.00	349
TOTAL					40,162,020.00	365	TOTAL			39,114,459.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	19,819,074.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,626,496.00	380
3. STRS.		3101 & 3102	1,619,531.00	382
4. PERS.		3201 & 3202	248,189.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	475,638.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,933,055.00	385
7. Unemployment Insurance.		3501 & 3502	66,760.00	390
8. Workers' Compensation Insurance.		3601 & 3602	236,572.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
0. Other Benefits (EC 22310).		3901 & 3902	0.00	393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			26,025,315.00	395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00	
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
4. TOTAL SALARIES AND BENEFITS.			26,025,315.00	397
5. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			66.54%	
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	66.54%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	39,114,459.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

37 68056 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,527,058.77		10,722.20	1,537,780.97
2. State Lottery Revenue	8560	444,840.00		56,723.00	501,563.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,971,898.77	0.00	67,445.20	2,039,343.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	451,462.00		56,723.00	508,185.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		451,462.00	0.00	56,723.00	508,185.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,520,436.77	0.00	10,722.20	1,531,158.97
D. COMMENTS:					

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

Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	32,256,580.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,079.34	0.00%	6,079.34	0.00%	6,079.34
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		4,044.43	0.00%	4,044.43	0.00%	4,044.43
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		24,587,465.08	0.00%	24,587,465.08	0.00%	24,587,465.08
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,587,465.08	0.00%	24,587,465.08	0.00%	24,587,465.08
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		20,074,435.86	0.00%	20,074,435.86	0.00%	20,074,435.86
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		12,206,102.14	0.00%	12,206,102.14	0.00%	12,206,102.12
i. Revenue Limit Transfers (Objects 8091 and 8097)		(234,927.00)	0.00%	(234,927.00)	0.00%	(234,927.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		210,969.00	0.00%	210,969.00	0.00%	210,969.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		32,256,580.00	0.00%	32,256,580.00	0.00%	32,256,579.98
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,013,428.00	0.00%	2,013,428.00	0.00%	2,013,428.00
4. Other Local Revenues	8600-8799	1,731,000.00	0.00%	1,731,000.00	0.00%	1,731,000.00
5. Other Financing Sources	8900-8999	(4,486,133.00)	32.60%	(5,948,452.24)	1.90%	(6,061,221.48)
6. Total (Sum lines A1k thru A5)		31,514,875.00	-4.64%	30,052,555.76	-0.38%	29,939,786.50
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,633,797.00		20,026,472.00
b. Step & Column Adjustment				392,675.00		392,675.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,633,797.00	2.00%	20,026,472.00	1.96%	20,419,147.00
2. Classified Salaries						
a. Base Salaries				3,479,824.00		3,549,420.00
b. Step & Column Adjustment				69,596.00		69,596.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,479,824.00	2.00%	3,549,420.00	1.96%	3,619,016.00
3. Employee Benefits	3000-3999	5,211,102.00	2.00%	5,315,324.00	0.00%	5,315,324.00
4. Books and Supplies	4000-4999	1,569,843.00	0.00%	1,569,843.00	0.00%	1,569,843.00
5. Services and Other Operating Expenditures	5000-5999	2,427,695.00	0.00%	2,427,695.00	-25.81%	1,800,995.00
6. Capital Outlay	6000-6999	1,398,318.00	0.00%	1,398,318.00	0.00%	1,398,318.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,674.00	0.00%	23,674.00	0.00%	23,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,722,132.00	1.68%	34,288,625.00	-0.48%	34,124,196.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,207,257.00)		(4,236,069.24)		(4,184,409.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,670,320.48		9,463,063.48		5,226,994.24
2. Ending Fund Balance (Sum lines C and D1)		9,463,063.48		5,226,994.24		1,042,584.74
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00		1,028,658.00		1,042,526.00
c. Fund Balance Designations	9775, 9780	949,545.00				
d. Undesignated/Unappropriated Balance	9790	8,513,518.48		4,198,336.24		58.74
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		9,463,063.48		5,226,994.24		1,042,584.74

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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		1,028,658.00		1,042,526.00
b. Undesignated/Unappropriated Amount	9790	8,513,518.48		4,198,336.24		58.74
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	1,388,098.90		1,388,098.90		1,388,098.90
3. Total Available Reserves (Sum lines E1 thru E2b)		9,901,617.38		6,615,093.14		2,430,683.64

F. ASSUMPTIONS

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

0% change for revenues, 2% increase in salary and benefits for step and column.

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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	365,458.00	0.00%	365,458.00	0.00%	365,458.00
2. Federal Revenues	8100-8299	93,216.00	0.00%	93,216.00	0.00%	93,216.00
3. Other State Revenues	8300-8599	293,619.00	0.00%	293,619.00	0.00%	293,619.00
4. Other Local Revenues	8600-8799	1,473,228.00	0.00%	1,473,228.00	0.00%	1,473,228.00
5. Other Financing Sources	8900-8999	5,836,133.00	1.92%	5,948,458.24	1.90%	6,061,221.48
6. Total (Sum lines A1 thru A5)		8,061,654.00	1.39%	8,173,979.24	1.38%	8,286,742.48
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,604,212.00		2,656,296.24
b. Step & Column Adjustment				52,084.24		52,084.24
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,604,212.00	2.00%	2,656,296.24	1.96%	2,708,380.48
2. Classified Salaries						
a. Base Salaries				1,920,838.00		1,959,254.00
b. Step & Column Adjustment				38,416.00		38,416.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,920,838.00	2.00%	1,959,254.00	1.96%	1,997,670.00
3. Employee Benefits	3000-3999	1,091,288.00	2.00%	1,113,113.00	2.00%	1,135,376.00
4. Books and Supplies	4000-4999	418,322.00	0.00%	418,322.00	0.00%	418,322.00
5. Services and Other Operating Expenditures	5000-5999	1,938,819.00	0.00%	1,938,819.00	0.00%	1,938,819.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,175.00	0.00%	88,175.00	0.00%	88,175.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,061,654.00	1.39%	8,173,979.24	1.38%	8,286,742.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		263,150.20		263,150.20		263,150.20
2. Ending Fund Balance (Sum lines C and D1)		263,150.20		263,150.20		263,150.20
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	263,150.20		263,150.20		263,150.20
e. Total Components of Ending Fund Balance		263,150.20		263,150.20		263,150.20
(Line D3e must agree with line D2)						

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

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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	32,622,038.00	0.00%	32,622,038.00	0.00%	32,622,037.98
2. Federal Revenues	8100-8299	93,216.00	0.00%	93,216.00	0.00%	93,216.00
3. Other State Revenues	8300-8599	2,307,047.00	0.00%	2,307,047.00	0.00%	2,307,047.00
4. Other Local Revenues	8600-8799	3,204,228.00	0.00%	3,204,228.00	0.00%	3,204,228.00
5. Other Financing Sources	8900-8999	1,350,000.00	-100.00%	6.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5)		39,576,529.00	-3.41%	38,226,535.00	0.00%	38,226,528.98
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				22,238,009.00		22,682,768.24
b. Step & Column Adjustment				444,759.24		444,759.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,238,009.00	2.00%	22,682,768.24	1.96%	23,127,527.48
2. Classified Salaries						
a. Base Salaries				5,400,662.00		5,508,674.00
b. Step & Column Adjustment				108,012.00		108,012.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,400,662.00	2.00%	5,508,674.00	1.96%	5,616,686.00
3. Employee Benefits	3000-3999	6,302,390.00	2.00%	6,428,437.00	0.35%	6,450,700.00
4. Books and Supplies	4000-4999	1,988,165.00	0.00%	1,988,165.00	0.00%	1,988,165.00
5. Services and Other Operating Expenditures	5000-5999	4,366,514.00	0.00%	4,366,514.00	-14.35%	3,739,814.00
6. Capital Outlay	6000-6999	1,398,318.00	0.00%	1,398,318.00	0.00%	1,398,318.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	111,849.00	0.00%	111,849.00	0.00%	111,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,783,786.00	1.62%	42,462,604.24	-0.12%	42,410,938.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,207,257.00)		(4,236,069.24)		(4,184,409.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,933,470.68		9,726,213.68		5,490,144.44
2. Ending Fund Balance (Sum lines C and D1)		9,726,213.68		5,490,144.44		1,305,734.94
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		1,028,658.00		1,042,526.00
c. Fund Balance Designations	9775, 9780	949,545.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	8,776,668.68		4,461,486.44		263,208.94
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		9,726,213.68		5,490,144.44		1,305,734.94

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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		1,028,658.00		1,042,526.00
b. Undesignated/Unappropriated Amount	9790	8,513,518.48		4,198,336.24		58.74
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.33)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	1,388,098.90		1,388,098.90		1,388,098.90
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		9,901,616.05		6,615,093.14		2,430,683.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.70%		15.58%		5.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		4,044.43		4,044.43		4,044.43
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		41,783,786.00		42,462,604.24		42,410,938.48
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		41,783,786.00		42,462,604.24		42,410,938.48
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,253,513.58		1,273,878.13		1,272,328.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,253,513.58		1,273,878.13		1,272,328.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,853.34	6,103.34
2. Inflation Increase	0041	250.00	(24.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,103.34	6,079.34
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,103.34	6,079.34
b. Revenue Limit ADA	0033	4,044.43	4,044.43
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	24,684,531.40	24,587,465.08
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	24,684,531.40	24,587,465.08
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	20,153,685.66	20,074,435.86
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	85,939.00	211,973.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	185,727.00	129,571.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(99,788.00)	82,402.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	20,053,897.66	20,156,837.86

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Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	32,172,757.00	32,492,511.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	32,172,757.00	32,492,511.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,004.00	1,004.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,004.00)	(1,004.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(1,004.00)	(1,004.00)
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(1,004.00)	

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(22,121.00)	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	2,014,094.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					2,014,094.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
68 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	22,121.00	(22,121.00)	2,014,094.00	2,014,094.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(22,121.00)				
Other Sources/Uses Detail					1,350,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,011,880.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,011,880.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

37 68056 0000000
 Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,350,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	22,121.00	(22,121.00)	3,361,880.00	3,361,880.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	3,964.00	3,925.23	1.0%	Met
Second Prior Year (2008-09)	4,086.00	4,091.95	N/A	Met
First Prior Year (2009-10)	4,082.00	4,044.43	0.9%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	4,044.43			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)		4,086	4,057	0.7%	Met
Second Prior Year (2008-09)		4,092	4,169	N/A	Met
First Prior Year (2009-10)		4,044	4,142	N/A	Met
Budget Year (2010-11)		4,044			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	4,086	4,057	100.7%
Second Prior Year (2008-09)	4,092	4,169	98.2%
First Prior Year (2009-10)	4,044	4,142	97.6%
Historical Average Ratio:			98.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	4,044	4,044	100.0%	Not Met
1st Subsequent Year (2011-12)	4,044	4,044	100.0%	Not Met
2nd Subsequent Year (2012-13)	4,044	4,044	100.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Data will be adjusted at First Interim

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4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,103.34	6,079.34	6,079.34	6,079.34
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	4,983.07	4,963.48	4,963.48	4,963.48
d. Prior Year Funded BRL per ADA		4,983.07	4,963.48	4,963.48
e. Difference (Step 1c minus Step 1d)		(19.59)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	4,044.43	4,044.43	4,044.43	4,044.43
b. Prior Year Revenue Limit (Funded) ADA		4,044.43	4,044.43	4,044.43
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.39%	0.00%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	32,172,757.00	32,492,511.00	32,492,511.00	32,492,511.00
Percent Change from Previous Year		0.99%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-0.01% to 1.99%	-1.00% to 1.00%	-1.00% to 1.00%

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4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	32,171,753.00	32,491,507.00	32,491,507.00	32,491,507.00
District's Projected Change in Revenue Limit:		0.99%	0.00%	0.00%
Basic Aid Standard:		-.01% to 1.99%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

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5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	25,617,382.41	29,569,665.20	86.6%
Second Prior Year (2008-09)	27,461,348.35	31,584,567.85	86.9%
First Prior Year (2009-10)	27,525,519.00	32,264,215.00	85.3%
	Historical Average Ratio:		86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	3.0%	3.0%	3.0%
	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	28,324,723.00	33,722,132.00	84.0%	Met
1st Subsequent Year (2011-12)	28,891,216.00	34,288,625.00	84.3%	Met
2nd Subsequent Year (2012-13)	29,353,487.00	34,124,196.00	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

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6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.39%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.39% to 9.61%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.39% to 4.61%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	2,077,304.00		
Budget Year (2010-11)	93,216.00	-95.51%	Yes
1st Subsequent Year (2011-12)	93,216.00	0.00%	No
2nd Subsequent Year (2012-13)	93,216.00	0.00%	No

Explanation:
(required if Yes)

One-time ARRA funds in 2009-10 will not be received in 2010-11

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	2,754,700.00		
Budget Year (2010-11)	2,307,047.00	-16.25%	Yes
1st Subsequent Year (2011-12)	2,307,047.00	0.00%	No
2nd Subsequent Year (2012-13)	2,307,047.00	0.00%	No

Explanation:
(required if Yes)

Fair Share amount in 2010-11 is greater than 2009-10

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	3,829,255.00		
Budget Year (2010-11)	3,204,228.00	-16.32%	Yes
1st Subsequent Year (2011-12)	3,204,228.00	0.00%	No
2nd Subsequent Year (2012-13)	3,204,228.00	0.00%	No

Explanation:
(required if Yes)

2010-11 Local Revenue does not include site fundraising budget. Amounts are budgeted as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	2,657,358.00		
Budget Year (2010-11)	1,988,165.00	-25.18%	Yes
1st Subsequent Year (2011-12)	1,988,165.00	0.00%	No
2nd Subsequent Year (2012-13)	1,988,165.00	0.00%	No

Explanation:
(required if Yes)

Carryover from categorical programs not included

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

First Prior Year (2009-10)	4,903,268.00		
Budget Year (2010-11)	4,366,514.00	-10.95%	Yes
1st Subsequent Year (2011-12)	4,366,514.00	0.00%	No
2nd Subsequent Year (2012-13)	3,739,814.00	-14.35%	Yes

Explanation:
(required if Yes)

Carryover for Restricted Maintenance not included

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2009-10)	8,661,259.00		
Budget Year (2010-11)	5,604,491.00	-35.29%	Not Met
1st Subsequent Year (2011-12)	5,604,491.00	0.00%	Met
2nd Subsequent Year (2012-13)	5,604,491.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2009-10)	7,560,626.00		
Budget Year (2010-11)	6,354,679.00	-15.95%	Not Met
1st Subsequent Year (2011-12)	6,354,679.00	0.00%	Met
2nd Subsequent Year (2012-13)	5,727,979.00	-9.86%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

One-time ARRA funds in 2009-10 will not be received in 2010-11

Explanation:

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

Fair Share amount in 2010-11 is greater than 2009-10

Explanation:

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

2010-11 Local Revenue does not include site fundraising budget. Amounts are budgeted as received.

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

Explanation:

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

Carryover from categorical programs not included

Explanation:

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

Carryover for Restricted Maintenance not included

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7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

41,783,786.00

- b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)

1% Required
Minimum Contribution
(Line 2c times 1%)

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

41,783,786.00

417,837.86

1,166,832.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐
☐
☐

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])

Other (explanation must be provided)

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

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8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	0.00	1,250,641.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	9,068,053.41	11,028,925.61	10,229,341.61
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)		(1.33)	(1.33)
d. Available Reserves (Lines 1a through 1c)	9,068,053.41	11,028,924.28	11,479,981.28
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,543,207.84	39,748,685.24	41,688,053.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	37,543,207.84	39,748,685.24	41,688,053.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	24.2%	27.7%	27.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.1%	9.2%	9.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	2,117,377.87	29,891,411.06	N/A	Met
Second Prior Year (2008-09)	1,837,567.77	31,584,567.85	N/A	Met
First Prior Year (2009-10)	(522,660.00)	32,264,215.00	1.6%	Met
Budget Year (2010-11) (Information only)	(2,207,257.00)	33,722,132.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	6,764,408.00	8,238,034.84	N/A	Met
Second Prior Year (2008-09)	9,499,716.00	10,355,412.71	N/A	Met
First Prior Year (2009-10)	11,481,755.00	12,192,980.48	N/A	Met
Budget Year (2010-11) (Information only)	11,670,320.48			

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

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

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

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

Explanation:
(required if NOT met)

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10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	4,044	4,044	4,044
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,783,786.00	42,462,604.24	42,410,938.48
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	41,783,786.00	42,462,604.24	42,410,938.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,253,513.58	1,273,878.13	1,272,328.15
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,253,513.58	1,273,878.13	1,272,328.15

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10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	1,253,513.00	1,028,658.00	1,042,526.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	5,689,799.71	4,198,336.24	58.74
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(1.33)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	1,388,098.90	1,388,098.90	1,388,098.90
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	8,331,410.28	6,615,093.14	2,430,683.64
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	19.94%	15.58%	5.73%
District's Reserve Standard (Section 10B, Line 7):	1,253,513.58	1,273,878.13	1,272,328.15
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Operating expenditures are being paid for by reserves in the 101-11 fiscal year

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

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S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(5,039,610.00)			
Budget Year (2010-11)	(5,836,133.00)	796,523.00	15.8%	Not Met
1st Subsequent Year (2011-12)	(5,948,452.00)	112,319.00	1.9%	Met
2nd Subsequent Year (2012-13)	(6,061,221.00)	112,769.00	1.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)				
Budget Year (2010-11)		0.00	0.0%	Not Met
1st Subsequent Year (2011-12)		0.00	0.0%	Not Met
2nd Subsequent Year (2012-13)		0.00	0.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)				
Budget Year (2010-11)		0.00	0.0%	Not Met
1st Subsequent Year (2011-12)		0.00	0.0%	Not Met
2nd Subsequent Year (2012-13)		0.00	0.0%	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:
(required if NOT met)

One time ARRA funds were used in 09-10 to pay for ongoing expenses

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1			170,123
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			216,648

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

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

Other Long-term Commitments (continued):

Total Annual Payments: 0 0 0 0

Has total annual payment increased over prior year (2009-10)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

- 2.

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

Explanation:
(required if Yes)

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S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

3,626,013.00

b. OPEB unfunded actuarial accrued liability (UAAL)

3,626,013.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jan 01, 2009

5. OPEB Contributions

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

614,544.00		
155,971.00		
155,971.00		
17		

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

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

d. Number of retirees receiving OPEB benefits

185

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	399.0	399.0	399.0	399.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

187

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits			
	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases			

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

188

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

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

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

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

189

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

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

196

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

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

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

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

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

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

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,035,923.00	301	0.00	303	22,035,923.00	305	0.00		307	22,035,923.00	309
2000 - Classified Salaries	5,713,579.00	311	0.00	313	5,713,579.00	315	0.00		317	5,713,579.00	319
3000 - Employee Benefits (Excluding 3800)	6,026,333.00	321	156,038.00	323	5,870,295.00	325	0.00		327	5,870,295.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,855,676.00	331	153,946.00	333	2,701,730.00	335	508,185.00		337	2,193,545.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,881,147.00	341	0.00	343	4,881,147.00	345	564,351.00		347	4,316,796.00	349
TOTAL					41,202,674.00	365	TOTAL			40,130,138.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
Teacher Salaries as Per EC 41011		1100	375
Salaries of Instructional Aides Per EC 41011		2100	380
STRS		3101 & 3102	382
PERS		3201 & 3202	383
OASDI - Regular, Medicare and Alternative		3301 & 3302	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
Unemployment Insurance		3501 & 3502	390
Workers' Compensation Insurance		3601 & 3602	392
OPEB, Active Employees (EC 41372)		3751 & 3752	
Other Benefits (EC 22310)		3901 & 3902	393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4. TOTAL SALARIES AND BENEFITS			25,898,968.00
5. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.54%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

ART III: DEFICIENCY AMOUNT

deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	64.54%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	40,130,138.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools
Randolph E. Ward, Ed.D.

May 27, 2010

To: Chief Business Officials
Business Managers

From: Linda Visnick, Executive Director
District Financial Services

Re: 2010-11 Adopted Budget (SACS2010)
Due Date: upon approval, but no later than July 1, 2010

Education Code 42127 requires local educational agencies (LEAs) to file their adopted budget with the County Superintendent of Schools on or before July 1, 2010. Please submit your adopted budget and district certification to Financial Accounting and Reporting immediately upon approval, but no later than **Thursday, July 1, 2010**.

All districts should use the California Department of Education's SACS2010 Software Version 2010.1.0 for their adopted budget. The software instructions are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Recent legislative actions and recommended assumptions for Estimated Actuals, Adopted Budget, and the Multi-Year Projection are included in Attachments A and B.

Items Required for Budget Submission

- **Fund Data.** Districts are required to submit budget data on the general fund and all other applicable funds of the district.
- **Supplemental Forms.** All districts must submit the following forms:
 - Certification of Budget Adoption (CB), *with original signatures*.
 - Workers' Compensation Certification (CC), *with original signatures*.
 - Average Daily Attendance (A).
 - Revenue Limit Summary (RL).
 - Criteria and Standards Review (01CS). Financial Reporting will provide contracting districts with a data sheet to assist in completing form 01CS.
 - Current Expense Formula (CEA and CEB).
 - Any other applicable forms, as listed in the *SACS Software User Guide*, Attachment A. This user guide can be found in the "Calendars and Manuals" folder downloaded as part of the SACS software.
 - The ASSET and DEBT forms are not required for the Adopted Budget.
- **Cash Flow.** Because the cash deferrals approved by the state have had a major impact on school districts, SDCOE is now requiring school districts to include a 2010-11 cash flow in the Adopted Budget submission. The cash flow must also be included in your

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Jerry R. Rindone John Witt

SERVICE AND LEADERSHIP

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board packet. SDCOE will provide a draft cash flow based on the latest information from the California Department of Education (CDE) by June 1, 2010. If you are using the SDCOE provided cashflow, please update and sign at the bottom to verify that you have reviewed it. You may also submit your own cash flow for 2010-11.

- **Multi-Year Projection.** Districts must submit a General Fund multi-year projection for 2010-11, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and include a detailed list of assumptions. Districts have three options for multi-year projections:

- MYP form in the SACS software;
- District model; or
- SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). Please see Attachment C for instructions and an assumption sheet.

Note: Whatever model the district chooses to use, you should consider also inputting the final data into SACS Form MYP because this will bring the MYP data into Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

- **Multi-Year Revenue Limit Projection Model.** SDCOE has developed a user-friendly tool in Microsoft Excel to assist in calculating the revenue limit for the multi-year projection. A new version of this model will be sent to contracting districts through the BS Upload website.
- **Board Packet.** Provide a copy of the agenda item and any supplemental material submitted to your governing board. Please note that the SACS forms are required to be included in the board packet. In addition, any supplementary information submitted to the board must match the SACS forms.
- **Other Information.** Your Business Advisory Services consultant may request additional information during review of your budget submission.

Technical Review Checklist

Please run the technical review checklist for both estimated actuals and adopted budget. Fatal errors are not acceptable and must be corrected. Warnings are only acceptable if they deal with prior year tax adjustments, or are allowable by the California School Accounting Manual but are not reflected in the SACS software.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit an adopted budget to their chartering agencies by **July 1, 2010**. Chartering agencies are then required to forward the reports to the county office of education by the same deadline. Please coordinate with your charter schools to ensure timely submission. Although charter schools are not required to use a particular format for the adopted budget, the existing forms in the SACS software are available for their use. A certification page is not required.

Procedures for Submitting Reports

Please ensure that all forms submitted are complete. After completing all necessary forms, export an "Official" SACS file and submit the file to us via the BS Upload website at

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<https://bsupload.sdcoe.net/login.asp>. Instructions for using this site are available at http://www.sdcoe.net/business2/dfs/pdf/bsupload_userguide.pdf. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and a signed certification page.

All materials should be received by our office by **July 1, 2010**. ***The adopted budget is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the Annual Budget report, please call Patricia Fogliano at (858) 292-3663, Brian Thompson at (858) 292-3713 or your Business Advisory Services consultant.

LV: WP: SR

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ATTACHMENT A

2009-10 Estimated Actuals Changes

- Categorical Funding Shift: Pursuant to ABX3 56, there will be a one-time categorical funding shift in 2009-10 that will affect all districts. There will be a reduction in funding to certain categorical programs. This will generate funds that will be used for districts that receive Quality Education Investment Act (QEIA) funding. The funding reduction will be backfilled dollar for dollar by State Fiscal Stabilization Funds (SFSF). The programs affected are:

- Grade Nine Class Size Reduction (Old Resource 1200)
- School Safety and Violence Prevention Program (Old Resource 6405)
- Arts and Music Block Grant (Old Resource 6760)
- Middle and High School Counseling (Old Resource 7080)
- Math and Reading Professional Development (regular and EL) (Old Resources 7294 and 7296)
- Teacher Credentialing Block Grant (Old Resource 7392)

For the Estimated Actuals, districts should modify the budgets for these programs based on the allocations shown on CDE's website at:

<http://www.cde.ca.gov/fg/aa/ca/documents/sfsf09abx356ents.xls> . Expenditures for the funding shifted to Resource 3200 must be made directly out of resource 3200.

Please also note that the SFSF funding discussed in this section is not part of the SFSF Phase II funding discussed below.

- Categorical Ending Balance Sweeps: Please note that the balance for the following resources must be swept using Object 8997 by the end of 2009-10. These resources will not be available in 2010-11:

- Adult Education, Resource 6390
- Deferred Maintenance, Resource 6205
- Targeted Instructional Improvement Grant: Resource 7045
- CAHSEE Intensive Intervention and Services, Resource 7055
- Instructional Materials, Resources 7155, 7156, 7157, 7158, and 7160

Budget Assumptions for Current Year and Multi-Year Projection

Given the ongoing economic recession and uncertainty regarding the state's fiscal situation, we are advising districts to be conservative in the development of the 2010-11 budget and multi-year projection.

Key provisions of the Governor's May Revise and new statutes effective in 2010-11

- Revenue Limits: Based on a COLA of -0.39%, the changes are as follows for 2010-11:
- Elementary: -\$24
 - High School: -\$29
 - Unified: -\$25

ATTACHMENT A

- Revenue Limit Deficit: 18.355%, a deficit factor of 0.81645.
- Revenue Limit Add-On: AB 851, Chapter 374, Statutes of 2009, is approved legislation that converts the funding for the Meals for Needy Pupils (MNP), Minimum Beginning Teacher Salary (MBTS), and the Jack O'Connell Beginning Teacher Salary Incentive (JOBTSI) programs into an add-on to the base revenue limit. The formula utilizes 2007-08 funding and ADA amounts for each district and is calculated as follows:

$$\frac{07-08 \text{ MNP \$} + 07-08 \text{ MBTS \$} + 07-08 \text{ JOBTSI \$}}{07-08 \text{ RL ADA} + 07-08 \text{ Necessary Small School ADA}} = \frac{10-11 \text{ RL Add-on per 10-11 ADA}}$$

The new formula has been included in SDCOE's Revenue Limit Multi-Year Projection model. Please note that while this formula was intended to be revenue neutral, it actually results in funding loss to school districts. There may be clean-up legislation in the future. In the meantime, we recommend that districts plan for this change as adopted.

- Ongoing Revenue Limit Adjustment: The 2009-10 one-time revenue limit reduction of \$252.99 per ADA would be discontinued and replaced by a new ongoing reduction of 3.85% applied to the undeficitated Base Revenue Limit. The resulting reduction will not be reduced by the deficit causing this reduction to be greater than the targeted administrative cut of \$191, \$231, or \$201 (depending on type of district) included in the Governor's January Budget proposal. The 3.85% proposed reduction has been included in SDCOE's Revenue Limit Multi-Year Projection model.
- Basic Aid Districts: Pursuant to language adopted in the 2009-10 Revised Budget, Basic Aid districts will be subject to a reduction in categorical funding in 2010-11. This reduction will be calculated by multiplying 5.81% by the prior-year Revenue Limit calculation. Use the amount right before the deficit is calculated. This is Line 15 on the SACS RL Form or Line C-1 on the CDE Revenue Limit Form. This reduction should be included in the 2010-11 adopted budget and in the multi-year projection for 2011-12 and 2012-13.

While the May Revise is silent about whether the proposed ongoing cut of 3.85% would apply to Basic Aid districts, we recommend that Basic Aid districts reserve this amount as a contingency. This amount is calculated by multiplying the current year undeficitated revenue limit by the 3.85% and should be assumed to be ongoing in 2011-12 and 2012-13.

Please note that the state constitution requires that the state provide Basic Aid districts with at least \$120 per ADA, so this establishes a maximum amount that can be cut from each district

- Categorical Programs: The proposed budget includes a negative COLA for many categorical programs. Detail on the funding rates is shown in Attachment B. In addition, many categorical programs are now flexible and must be budgeted in the Unrestricted General Fund. Attachment B shows the old resource numbers in parentheses for reference purposes.
- Categorical Flexibility: No new categorical flexibility is proposed for 2010-11.

ATTACHMENT A

- Quality Education Investment Act (QEIA): No changes are proposed for QEIA in 2010-11. Districts with QEIA funding can continue to budget funding at the original funding rates of \$500 per pupil in kindergarten through grade three, \$900 per pupil in grades four through eight, and \$1,000 per pupil in grades nine through twelve.
- K-3 Class-Size Reduction: The Proposed Budget would reduce funding for Option One by the negative COLA to \$1,067 per pupil and funding for Option 2 would be reduced to \$533 per pupil. The penalty structure continues on through fiscal year 2011-12 for schools exceeding the maximum class size under the class size reduction incentive program as follows:
 - 20.45 to 21.44 5%
 - 21.45 to 22.44 10%
 - 22.45 to 22.94 15%
 - 22.95 to 24.94 20%
 - 24.95 and over 30%

Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty. In addition, the multi-year projection for 2012-13 should assume a return to the previous statute and penalty structure.

- State Fiscal Stabilization Fund: In January 2010, CDE submitted an application for \$213 million for Phase II of the State Fiscal Stabilization Fund (SFSF). The timing of future funding and the amount of funding for each district are both unknown at this time. We therefore do not recommend that districts include any funding from Phase II in the 2010-11 Adopted Budget. If you choose to include funds from Phase II, you should identify a contingency plan in case it is not funded.
- Special Disabilities Adjustment: The AB 602 Special Disabilities Adjustment (SDA) appropriation was included in the 2009-10 Budget, but the necessary statutory language allowing the actual disbursement of these funds was not included in the budget trailer bill. Therefore, CDE has apportioned these funds without statutory authority. Legislation is required by July to fix this problem or CDE will take back the allocation from the affected SELPAs. Similar language will also be required for 2010-11 in order for CDE to disburse the SDA funds. Districts should have a contingency plan in case legislation is not enacted to provide this funding.
- Special Education Mandate Settlement: 2010-11 is the last year of the 10-year Special Education Mandate settlement. Please ensure that this revenue has been removed from 2011-12 and 2012-13 in your multi-year projection.
- Mandates: The Governor proposes to suspend all mandates except for Interdistrict and intradistrict transfers, and the California High School Exit Exam. We recommend that districts not include any funding for mandates.
- Routine Restricted Maintenance: Districts that maintain their facilities in good repair are exempt from this requirement. Otherwise, the contribution requirement is 1% of total General Fund expenditures plus transfers out and uses.

ATTACHMENT A

- Deferred Maintenance Match: The deferred maintenance match is not required. State funding will be provided in Fund 01.
- State Lottery: The estimates are \$111 per annual ADA for unrestricted lottery and \$14.50 per annual ADA for Proposition 20.
- Reserve for Economic Uncertainties: The minimum reserve level for 2009-10 is one-third of the usual requirement. In 2010-11, districts must make progress towards restoring the reserve and in 2011-12 the reserve must be restored to its full amount. We believe that the regular percentages are the bare minimum and that in these times of great economic and budget uncertainty and cash deferrals, the need to maintain adequate reserves is more imperative than ever. The use of one-time reserve dollars for ongoing expenditures only compounds the problem as districts must restore any funds utilized. It should also be noted that the reserve is one of the many factors used by our office to approve, conditionally approve, or disapprove a district's budget.

➤ Cash Deferrals and Payment Schedules:

- The following principal apportionment deferrals are proposed to continue across fiscal years (Inter-year):
 - February to July \$2.0 billion 98%
 - April to August \$678.6 million 33%
 - May to August \$1.0 billion 49%
 - June to July \$1.4 billion 100%
- The following categorical program deferrals are proposed to continue across fiscal years (inter-year):
 - Class Size Reduction K-3 \$570.0 million 45%
 - School Safety Block Grant \$38.7 million 49%
 - Targeted Instruct Imp. Block Grant \$100.1 million 12%
- The state has approved ABX8 5 and ABX8 14 which would make the following one-time deferrals within the 2010-11 fiscal year (intra-year). These deferrals will affect both the principal apportionment (PA) and categorical programs:

	Principal Apportionment		5-5-9 Categoricals		Other Programs		
July to September	\$1.25B	100%	--	--	\$1.25B	31%	Prior Yr PA
October to January	\$2.16B	100%	\$0.27B	100%	\$0.07B	18%	CSR K-3
March to April 29 th	\$2.09B	100%	\$0.27B	100%	\$0.14B	77%	EIA

For a list of programs that are included in the 5-5-9 Categoricals please download the Cash Flow Planning Worksheet from CDE website at:
<http://www.cde.ca.gov/fg/fi/ir/mar10deferral.asp>

- Workers' Compensation: The Workers' Compensation JPA has published its 2010-11 rate of 1.79%, which is a slight decrease from the 2009-10 rate. SDCOE's Multi-Year Projection model has a 0% change but districts can enter a change percentage if they deem necessary.

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ATTACHMENT A

Assumptions for 2011-12:

- Future COLA Increases: The Dartboard provided by School Services of California includes a COLA of 2.1% in 2011-12. We are concerned that this COLA may not be fully funded. If you choose to include a COLA for 2011-12, you should identify a contingency plan in case the COLA is not funded. SDCOE's Multi-Year Projection model has been modified to allow districts to choose whether to include a COLA for 2011-12.
- Reserve for Economic Uncertainties: The reserve must be restored to its full amount for the 2011-12.

Budget Reductions:

- If unapproved budget reductions are needed in 2011-12 and/or 2012-13, clearly identify the amounts in the multi-year projection on a separate line such as the Other Adjustments line. Remember to add back any flexibility (such as CSR), budget reductions, and/or collective bargaining agreements that sunset in 2011-12 or 2012-13.
- Districts that are currently staffing class sizes in accordance with the state approved waiver will need to accommodate the changes in staffing or penalties in the year their waiver expire.

**K-12 SINGLE BUDGET ADOPTION DISTRICTS
SAN DIEGO COUNTY OFFICE OF EDUCATION
BUSINESS ADVISORY SERVICES**

June 2010

2010-2011 BUDGET CALENDAR & YEAR-END CLOSING SCHEDULE

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

DATES	FUNCTION	RESPONSIBILITY
May 11	Year-End Closing Workshop for New District Employees (Beginners)	County Office
10 to 45 days prior to hearing	Publish Notice of Public Hearing on budget with dates and times of public inspection in newspaper of general circulation for each district E.C. § 42103**	School District
June 1	Regional Budget/Finance workshops on budget planning	County Office
June 1	File Resolution for Temporary Transfer of Funds	School District
June 15	Respond to County Auditor on Fixed Charge Special Assessment questionnaire	School District
72 hours prior to hearing	Post Public Hearing Agenda for budget adoption E.C. § 42127(a) (1) or categorical flexibility E.C. § 42605 SBX3 4 (Ch. 12, 2009 Stats)	School District
On or before July 1	Public Hearing and board action to use categorical flexibility for 2008-09 through 2012-13 E.C. § 42605(c)(2)	School District
On or before July 1	Public hearing and adoption of final budget after public hearing E.C. § 42127(i)	School District
On or before July 1	Single budget adoption districts file final budget as adopted (SACS Series Forms) with County Superintendent along with accompanying "Criteria and Standards" E.C. § 42127(a) (2)	School District
On or before July 1	File preliminary budget with the chartering authority and county office E.C. § 47604.33(a) (1)	Charter School
July 6	Combined Valuations to County Office	County Auditor
July 7	June financial reports available (without accruals) ON-LINE DISTRICTS	County Office

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

TBD	Regional Budget/Finance Workshops – State Budget (contingent upon budget revision)	County Office
August 16	ON-LINE Districts final day for posting accruals on FIS	School District
August 16	ON-LINE districts final day for posting budget adjustments on FIS	School District
On or before August 15	The County Superintendent shall approve, conditionally approve, or disapprove the adopted final budget and return with appropriate recommendations E.C.§ 42127(d). If disapproved, communicates recommendations and reasons to districts. May assign fiscal advisor	County Office
On or before August 15	File county tax requirements with County Auditor E.C.§ 42127(b)	County Office
Within 45 days after the Governor signs the Annual Budget Act	The district may revise its budget to reflect any reduction or increase in income as a result of the State Budget Act E.C.§ 42127(i) (4)	School District
On or before September 1	Finalize tax rate resolution to the Board of Supervisors E.C.§ 42127(b)	County Auditor
By September 15	Approve prior year Unaudited Actual Financial Report (SACS Series Forms) and file with the County Superintendent of Schools E.C.§ 42100 (a)	School District
By September 15	File approved annual statement of receipts and expenditures with authorizing agency E.C.§ 42100(b); File final unaudited financial report with the chartering authority and county office E.C.§ 47604.33(a) (4)	Charter School
By September 15	District adopts Gann Appropriations Limit Resolution E.C.§. 42132	School District
By September 22	County Office notifies SPI of possible disapproved budgets E.C.§ 42127(i) (2)	County Office
September 30	ON-LINE districts need to have 2009-2010 adopted budget input on FIS	School District

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Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

By October 8	The County Superintendent shall review responses to a DISAPPROVED BUDGET and approve or disapprove the budget. If disapproved, calls for budget review committee E.C.§ 42127(i) (3), 42127.1	County Office
By October 15	After verification, transmit prior year unaudited financial statement of the district to the State Department of Education E.C.§ 42100 (a)	County Office
By October 31	Notify County Office of intent to use single budget adoption process for next year E.C.§ 42127(i)	School District
By December 15	File annual audit report with County Office, Department of Education and Controllers Office. No exceptions are authorized unless approved by SPI and State Controllers Office E.C.§ 41020 (h)	School District
By December 15	File annual audit report with chartering agency, county office, Department of Education, and State Controller E.C.§ 47605 (m)	Charter School
By December 15	Final date for submittal of First Period Interim Report to County Office for period ending October 31 E.C.§ 42130	School District
By December 15	Final date for submittal of First Interim Report to chartering authority and county office for period ending October 31 E.C.§ 47604.33(a) (2)	Charter School
By January 15	The County Office shall report to the SPI and the Controller whether all districts submitted interim report certifications (First Interim Report) E.C.§ 42131(c)	County Office
By January 31	Review annual audit at a governing board meeting E.C.§ 41020.3	School District
By March 15	Final date for submittal of Second Interim Report to chartering authority and county office for period ending January 31 E.C.§ 47604.33(a) (3)	Charter School
By March 17	Final date for submittal of Second Period Interim Report to County Office for period ending January 31 E.C.§ 42130	School District

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Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

By April 1	E.C. § 41020 (b) requires school districts to contract for an audit of their books	School District
By April 16	The County Office shall report to the SPI and the Controller whether all districts submitted interim report certifications (Second Interim Report) E.C. § 42131(c)	County Office
By May 15	The County Office reviews annual audits and certifies to SPI that exceptions are corrected or acceptable correction plan was submitted. E.C. § 41020(k), 41020(l)	County Office
**	Districts determine the method, date, time, and location for public inspection.	
	Indicates Legal required date	

Revised 5/21/10

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Payroll Expense Employer Rates

	2009/2010	2010/2011
Medicare	1.45%	1.45 %
PERS – Employer Contribution	9.709 %	*10.707%
PERS Reduction	3.311 %	*2.313%
Social Security	6.20 %	6.20 %
Social Security Maximum Wage (Calendar)	2010 \$106,800.00	2011 Unknown
STRS – Regular	8.25 %	8.25 %
STRS – Reduced Workload / Elect. Official	9.328 %	Unknown
Unemployment Insurance	.3 %	.72 %
Workers' Compensation		
Regular School Districts	1.802 %	*1.79 %
Small School Districts	1.802 %	*1.79 %

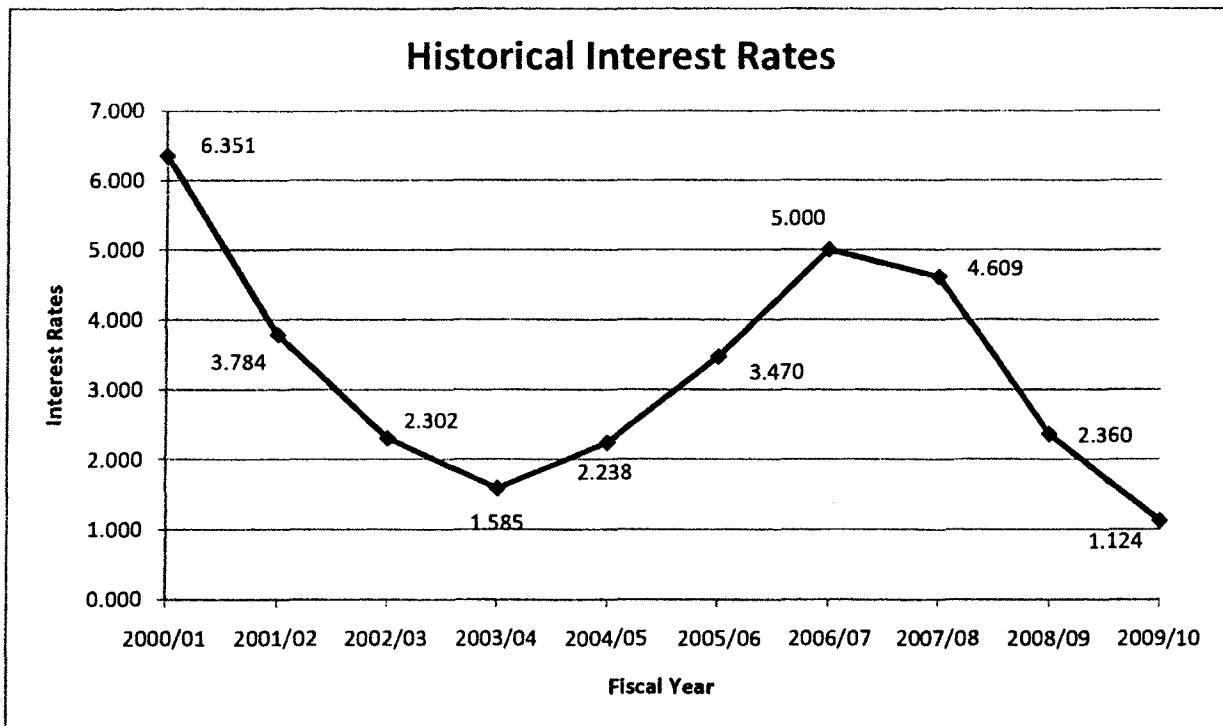
*Pending Approval

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SAN DIEGO COUNTY'S HISTORICAL & PROJECTED INTEREST RATES
2000 through 2010
(RATES BY QUARTER AND YEAR)

FISCAL YEAR	1st Quarter July - Sept	2nd Quarter Oct - Dec	3rd Quarter Jan - Mar	4th Quarter Apr - Jun	Average Int Rate
2000/01	6.562	6.628	6.571	5.642	6.351
2001/02	5.019	3.848	3.394	2.873	3.784
2002/03	2.813	2.498	2.142	1.755	2.302
2003/04	1.676	1.618	1.530	1.516	1.585
2004/05	1.817	2.044	2.444	2.649	2.238
2005/06	2.740	3.221	3.707	4.210	3.470
2006/07	4.686	5.138	4.826	5.351	5.000
2007/08	5.320	5.046	4.603	3.468	4.609
2008/09	3.224	2.800	1.958	1.456	2.360
2009/10	1.362	1.064	0.946		1.124
Average	3.522	3.391	3.212	3.213	3.334

The projected interest rate for FY 2010/11 is 0.75%.



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2010 SSC School District and County Office Financial Projection Dartboard

Governor's 2010-11 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2010-11 May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (use for K-12 and COE Revenue Limits)	4.25%	-0.39%	2.10% ¹	2.40%	2.70%	3.00%
Revenue Limit Deficits:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89932	.89932	.89932	.89932	.89932	.89932
Total Deficit %	18.355%	18.355%	18.355%	18.355%	18.355%	18.355%
Net Revenue Limit Change: K-12	-7.64%	-0.39%	2.10%	2.40%	2.70%	3.00%
Revenue Limit Deficits—COEs:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89639	.89639	.89639	.89639	.89639	.89639
Total Deficit %	18.621%	18.621%	18.621%	18.621%	18.621%	18.621%
Net Revenue Limit Change: COEs	-7.95%	-0.39%	2.10%	2.40%	2.70%	3.00%
Other Revenue Limit Adjustments	-\$252.99 ² per ADA	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL
Special Education COLA (on state and local share only)	0.00%	-0.38%	2.10%	2.40%	2.70%	3.00%
State Categorical Funding (including adult education and ROC/P) ³						
Tier I	0.00%	N/A ⁴	2.10%	2.40%	2.70%	3.00%
Tier II	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
Tier III	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
California CPI	0.80%	2.00%	2.40%	2.70%	3.00%	3.20%
California Lottery	Base	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00
	Proposition 20	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50
Interest Rate for Ten-Year Treasuries	3.70%	4.00%	4.40%	4.60%	4.80%	5.00%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.38% COLA	-\$24	-\$29	-\$25
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386

2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,005 - \$236 ³	\$5,081 - \$240 ³	\$5,227 - \$247 ³	\$6,067 - \$286 ³
Categorical Block Grant (est.) ⁴	\$399	\$399	\$399	\$399
Total	\$5,168	\$5,240	\$5,379	\$6,180

¹ While a positive statutory COLA is projected for 2011-12, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

² The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision requires school districts, COEs, and charter schools to reduce revenue limits by \$252.99 per ADA on a one-time basis in 2009-10.

³ These percentages are based on the amount of cuts from prior-year funding. The May Revision leaves the -0.38% from the Governor's January Budget unchanged. In 2010-11, Tier I programs have various funding rates.

⁴ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately.

April 20, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: James Peabody, Interim Superintendent

Subject: Estimated cost of step and column for Fiscal Year 2010-2011

General Fund	2010-2011 w/o Step and Column	2010-2011 w/ Step and Column	Cost of 2010-2011 Step and Column
Certificated Salaries	\$ 21,740,916	\$ 22,150,005	\$ 409,089
Classified Salaries	\$ 5,957,671	\$ 6,145,812	\$ 188,141
Employee Benefits	\$ 6,104,126	\$ 6,181,330	\$ 77,204
	\$ 33,802,713	\$ 34,477,147	\$ 674,434

Percent of Step and Column compared to Total Payroll 2.00%

Percent of Step and Column for 08-09 2.23%

Percent of Step and Column for 07-08 2.34%

Percent of Step and Column for 08-09 2.04%

All current 09/10 employees are included in 10/11 figures

All employees were individually evaluated to determine if eligible for step and column

Fiscal Impact: Increase in payroll costs of \$674,434 to the General Fund per the current DMCTA/DMUSD Agreement.

Recommends: Interim Superintendent recommends approval of the Step and Column increase for the 2010-2011 fiscal year.

10.0

2010-11 Revenue Limit Projection June 1, 2010

Based on 2010-11 District Projections, 2009-10 Annual District Projections, 2009-10 P-2 and/or 2008-09 Annual

Column	Description	Calculation
A	FY 2009-10 Base Revenue Limit	Revenue Limit Calculations Form, reference # 0025
B	AB851 Add-on ¹	$\frac{(2007-08 \text{ Beginning Teacher Sal.} + 2007-08 \text{ Meals for Needy})}{(2007-08 \text{ RL ADA} + \text{Small School ADA})}$
C	COLA Decrease	-0.39%, Elementary -\$24, High School -\$29, and Unified -\$25
D	Base Revenue Limit	Sum of columns: A - C
E	Revenue Limit ADA	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used.
F	Non-Public Schools (NPS) ADA	2008-09 Annual or district projection
G	Community Day Schools ADA	2008-09 Annual or district projection
H	Special Education ADA (Run by COE)	2009-10 P-2 or district projection
I	Community Day Schools ADA (Run by COE)	Not operated by SDCOE in 2009-10 P-1 but can be operated by other Counties. Used 2009-10 P-2.
J	Total Revenue Limit ADA	Sum of columns: E - I
K	Total Base Revenue Limit	Product of col. D multiplied by col. J
L	Allowance for Necessary Small Elementary Schools	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used. Rate was decreased by COLA (0.39%)
M	Allowance for Necessary Small High Schools	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used. Rate was decreased by COLA (0.39%)
N	Small Elementary/High School ADA (informational)	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used.
O	Total Base Revenue Limit	Sum of columns: K - M
P	Total Revenue Limit (Pre-Deficit)	Same as: O
Q	Deficit	Deficit .81645
R	Deficited Revenue Limit	Product of col. P multiplied by col. Q
S	Estimated Unemployment Insurance	2009-10 P-2 and increase base salaries by a 2% growth then applied the new rate of 0.72%
T	Actual 1975-76 Unemployment Insurance	1975-76 Historical expenditure figure
U	Increase in revenue limit for Unemployment Insurance	Column S minus column T
V	PERS Reduction (For San Diego Unified, School Safety Personnel is included)	2009-10 P-2 Salaries subject to PERS (minus federal and cafeteria salaries) multiplied by CPI factor 2%, multiplied by .02313 PERS reduction rate, multiplied by adjustment factor of 0.8029
W	Total Revenue Limit	Sum of columns: R, U, and V
X	Local Property Taxes and Miscellaneous Taxes	2010-11 Estimated Property Taxes and 2008-09 Annual Miscellaneous Taxes.

2010-11 Revenue Limit Projection June 1, 2010

Based on 2010-11 District Projections, 2009-10 Annual District Projections, 2009-10 P-2 and/or 2008-09 Annual

Column	Description	Calculation
A	FY 2009-10 Base Revenue Limit	Revenue Limit Calculations Form, reference # 0025
B	AB851 Add-on ¹	$\frac{(2007-08 \text{ Beginning Teacher Sal.} + 2007-08 \text{ Meals for Needy})}{(2007-08 \text{ RL ADA} + \text{Small School ADA})}$
C	COLA Decrease	-0.39%, Elementary -\$24, High School -\$29, and Unified -\$25
D	Base Revenue Limit	Sum of columns: A - C
E	Revenue Limit ADA	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used.
F	Non-Public Schools (NPS) ADA	2008-09 Annual or district projection
G	Community Day Schools ADA	2008-09 Annual or district projection
H	Special Education ADA (Run by COE)	2009-10 P-2 or district projection
I	Community Day Schools ADA (Run by COE)	Not operated by SDCOE in 2009-10 P-1 but can be operated by other Counties. Used 2009-10 P-2.
J	Total Revenue Limit ADA	Sum of columns: E - I
K	Total Base Revenue Limit	Product of col. D multiplied by col. J
L	Allowance for Necessary Small Elementary Schools	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used. Rate was decreased by COLA (0.39%)
M	Allowance for Necessary Small High Schools	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used. Rate was decreased by COLA (0.39%)
N	Small Elementary/High School ADA (informational)	Greater of 2010-11 Projection or 2009-10 P-2. If district provided no Projection, 2009-10 P-2 was used.
O	Total Base Revenue Limit	Sum of columns: K - M
P	Total Revenue Limit (Pre-Deficit)	Same as: O
Q	Deficit	Deficit .81645
R	Deficited Revenue Limit	Product of col. P multiplied by col. Q
S	Estimated Unemployment Insurance	2009-10 P-2 and increase base salaries by a 2% growth then applied the new rate of 0.72%
T	Actual 1975-76 Unemployment Insurance	1975-76 Historical expenditure figure
U	Increase in revenue limit for Unemployment Insurance	Column S minus column T
V	PERS Reduction (For San Diego Unified, School Safety Personnel is included)	2009-10 P-2 Salaries subject to PERS (minus federal and cafeteria salaries) multiplied by CPI factor 2%, multiplied by .02313 PERS reduction rate, multiplied by adjustment factor of 0.8029
W	Total Revenue Limit	Sum of columns: R, U, and V
X	Local Property Taxes and Miscellaneous Taxes	2010-11 Estimated Property Taxes and 2008-09 Annual Miscellaneous Taxes.

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2010-11 Revenue Limit Projection June 1, 2010

Based on 2010-11 District Projections, 2009-10 Annual District Projections, 2009-10 P-2 and/or 2008-09 Annual

Column	Description	Calculation
Y	Charter In-Lieu Taxes	2010-11 Estimated Property Taxes divided by Revenue Limit ADA, then multiplied by Charter ADA.
Z	Total Local Revenue	Sum of columns: X and Y
AA	Charter Block Grant (Unified Districts Only)	New conversions only. Not used at 2009-10 P-1.
AB	State Aid Portion of Revenue Limit	Column W minus column Z plus column AA, if negative, enter 0
AC	Transfer of Special Education to County Office	Based upon prior year add-on times COLA then multiplied by Special Education County ADA .
AD	Transfer of Community Schools to County Office	Revenue limit per ADA multiplied by County Community ADA
AE	School District of Choice and Basic Aid Charter Adjustment	District of Choice: 2009-10 P-2 or district Projection times RL per ADA for each district times 70%
AF	Total State Aid	Sum of columns: AB - AE
AG	Revenue Limit Reduction	3.85% of Revenue Limit Subject to the Deficits (line P)
AH	Basic Aid Additional Cut	5.81% of Prior Year Revenue Limit subject to the Deficits.
AI	Total State Aid - After Reduction	Columns: AF - AG - AH
AJ	Impact of Deficit and Reduction	Difference of Columns: T- R - AI
Other Items		
AK	Apprentice Allowance	2008-09 Annual multiplied by hourly rate of \$5.06
AL	Community Day School Additional Funding	2007-08 Adjusted CDS Funding (0576) as a percentage of statewide total, multiplied by the appropriation for 0910 including the deferrals, multiplied by Categorical Cut -0.34%.
AM	Community Day School Mandatory Expelled Pupils	2009-10 P-2. Rate of \$2,742.75. Community Day Waiver deficit of 0.81645 and Adjustment factor 0.80111.
Supplemental Instruction		
AN	Core Academic Program	2007-08 CORE Funding (0374) as a percentage of statewide total, multiplied by the appropriation for 0910 including the deferrals, multiplied by Categorical Cut -0.34%.
AO	Remedial Funding	2007-08 Remedial Funding (0379) as a percentage of statewide total, multiplied by the appropriation for 0910 including the deferrals, multiplied by Categorical Cut -0.34%.
AP	Retained and Recommended for Retention	2007-08 Retained & Recommended Funding Grades 2-9 (0605) as a percentage of statewide total, multiplied by the appropriation for 0910 including the deferrals, multiplied by Categorical Cut -
AQ	Low STAR & At Risk	2007-08 Low STAR & At Risk Grades 2-6 Funding (0606) as a percentage of statewide total, multiplied by the appropriation for 0910 including the deferrals, multiplied by Categorical Cut -0.34%.
AR	Total Additional Funding	Sum of columns: AK - AP

¹ AB 851 converts the funding for the Meals for Needy Pupils, Minimum Beginning Teacher Salary, and the Jack O'Connell Beginning Teacher Salary Incentive programs into an add-on to the base revenue limit.

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	A	B	C	D	E	F	G	H
	2009-10	2010-11	2010-11	2010-11	2010-11	2010-11	Comm.	2010-11
	Base	AB851 Add-on	COLA	Base	Revenue	Non-Public	Schools	Special Ed
	Revenue Limit		Increase -0.39%	R/L	Limit ADA	School ADA	ADA (Run by District)	ADA (Run by COE)
	0025	0525	0041	(A-1) 0024	0061	0026, 0535, 0537, 0538	0008	0029, 0030
Elementary School Districts								
Alpine Union	6,102.68	25.57	-24	6,104.25	1,969.45	2.30	4.50	0.00
Bonsall Union	6,102.60	18.19	-24	6,096.79	1,770.00	0.00	0.00	0.00
Cajon Valley Union	6,105.89	32.91	-24	6,114.80	14,984.25	48.14	25.97	0.90
Cardiff	6,083.54	12.78	-24	6,072.32	711.32	0.00	0.00	0.00
Chula Vista Elementary	6,095.25	40.86	-24	6,112.11	22,766.47	19.83	0.00	20.28
Dehesa	6,206.73	42.88	-24	6,225.61	162.25	0.00	0.00	0.00
Del Mar Union	6,103.34	0.00	-24	6,079.34	4,056.94	0.00	0.00	0.00
Encinitas Union	6,106.70	24.16	-24	6,106.86	5,191.00	2.00	0.00	0.00
Escondido Union	6,099.60	19.38	-24	6,094.98	17,152.49	6.00	27.00	0.60
Fallbrook Union Elementary	6,093.69	19.15	-24	6,088.84	5,455.83	2.10	10.63	0.00
Jamul-Dulzura Union	6,099.42	98.66	-24	6,174.08	849.30	0.66	0.00	0.00
Julian Union	6,110.61	19.35	-24	6,105.96	354.28	0.00	0.00	0.00
La Mesa-Spring Valley	6,107.05	7.45	-24	6,090.50	12,008.61	21.36	17.32	5.30
Lakeside Union Elementary	6,102.49	19.15	-24	6,097.64	3,958.44	7.28	0.00	1.49
Lemon Grove	6,117.52	19.26	-24	6,112.78	3,687.48	4.63	0.00	0.94
National	6,102.48	70.35	-24	6,148.83	5,549.01	1.33	0.00	3.00
Rancho Santa Fe	6,078.98	7.37	-24	6,062.35	659.84	2.94	0.00	0.00
San Pasqual Union	6,187.21	102.10	-24	6,265.31	543.44	0.00	0.00	0.00
San Ysidro	6,127.46	19.00	-24	6,122.46	4,680.66	2.73	12.13	3.60
Santee	6,113.11	7.61	-24	6,096.72	6,197.44	5.17	7.04	0.00
Solana Beach	6,081.57	19.24	-24	6,076.81	2,748.02	0.00	0.00	0.00
South Bay Union	6,106.31	19.19	-24	6,101.50	7,316.14	1.75	0.00	9.49
Spencer Valley	7,046.63	757.37	-24	7,780.00	0.00	0.00	0.00	0.00
Vallecitos	6,095.60	7.24	-24	6,078.84	207.03	0.00	0.00	0.00
High School Districts								
Escondido Union High	7,372.53	19.16	-29	7,362.69	7,673.16	28.57	0.00	0.84
Fallbrook Union High	7,365.10	7.65	-29	7,343.75	2,911.77	4.31	0.00	0.62
Grossmont Union High	7,368.00	19.92	-29	7,358.92	18,626.49	170.11	60.91	0.00
Julian Union High	7,724.65	39.98	-29	7,735.63	6.20	0.00	0.41	0.00
San Dieguito Union High	7,319.08	7.64	-29	7,297.72	12,116.40	37.47	0.00	6.74
Sweetwater Union High	7,338.78	33.06	-29	7,342.84	39,163.87	70.53	102.52	28.60
Unified School Districts								
Borrego Springs Unified	7,008.14	505.37	-25	7,488.51	312.84	0.00	6.77	0.00
Carlsbad Unified	6,366.31	7.64	-25	6,348.95	10,411.20	21.56	0.00	4.97
Coronado Unified	6,364.72	39.65	-25	6,379.37	2,977.40	7.23	0.00	0.00
Mt. Empire Unified	6,390.35	58.12	-25	6,423.47	1,477.39	6.22	4.95	0.00
Oceanside Unified	6,364.66	26.32	-25	6,365.98	19,040.00	31.00	5.23	13.19
Poway Unified	6,371.97	19.29	-25	6,366.26	32,691.94	106.28	0.00	5.74
Ramona Unified	6,378.41	23.27	-25	6,376.68	6,100.83	13.71	0.00	1.08
San Diego Unified	6,377.66	19.31	-25	6,371.97	110,006.09	398.45	30.00	0.91
San Marcos Unified	6,361.78	13.66	-25	6,350.44	17,514.00	30.00	0.00	3.57
Valley Center-Pauma Unified	6,814.09	19.16	-25	6,808.25	4,059.16	11.40	0.00	0.99
Vista Unified	6,367.61	108.67	-25	6,451.28	21,357.16	61.73	0.00	10.98
Warner Unified	6,804.01	19.00	-25	6,798.01	134.16	0.00	0.00	0.00

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	I Comm. Schools ADA (Run by COE or other County) 0028	J 2010-11 Total R/L ADA (A-2) 0033	K 2010-11 Total Base R/L (B-1) 0269	L Allowance For Nec Small Elem School (B-2) 0489	M Allowance For Nec Small High School (B-2) 0489	N 2010-11 Small Elem/High ADA Informational 0543 or 0544	O Total Base R/L Plus Nec Sm. School Allowances (B-3) 0213
Elementary School Districts							
Alpine Union	0.00	1,976.25	12,063,524	0	0	0.00	12,063,524
Bonsall Union	0.00	1,770.00	10,791,318	0	0	0.00	10,791,318
Cajon Valley Union	0.00	15,059.26	92,084,363	0	0	0.00	92,084,363
Cardiff	0.00	711.32	4,319,363	0	0	0.00	4,319,363
Chula Vista Elementary	0.00	22,806.58	139,396,326	0	0	0.00	139,396,326
Dehesa	0.00	162.25	1,010,105	0	0	0.00	1,010,105
Del Mar Union	0.00	4,056.94	24,663,518	0	0	0.00	24,663,518
Encinitas Union	0.00	5,193.00	31,712,924	0	0	0.00	31,712,924
Escondido Union	2.15	17,188.24	104,761,979	0	0	0.00	104,761,979
Fallbrook Union Elementary	0.41	5,468.97	33,299,683	0	0	0.00	33,299,683
Jamul-Dulzura Union	0.00	849.96	5,247,721	0	0	0.00	5,247,721
Julian Union	0.00	354.28	2,163,220	0	0	0.00	2,163,220
La Mesa-Spring Valley	0.00	12,052.59	73,406,299	0	0	0.00	73,406,299
Lakeside Union Elementary	0.00	3,967.21	24,190,618	0	0	0.00	24,190,618
Lemon Grove	0.00	3,693.05	22,574,802	0	0	0.00	22,574,802
National	0.00	5,553.34	34,146,544	0	0	0.00	34,146,544
Rancho Santa Fe	0.00	662.78	4,018,004	0	0	0.00	4,018,004
San Pasqual Union	0.00	543.44	3,404,820	0	0	0.00	3,404,820
San Ysidro	0.00	4,699.12	28,770,174	0	0	0.00	28,770,174
Santee	0.00	6,209.65	37,858,497	0	0	0.00	37,858,497
Solana Beach	0.00	2,748.02	16,699,195	0	0	0.00	16,699,195
South Bay Union	0.00	7,327.38	44,708,009	0	0	0.00	44,708,009
Spencer Valley	0.00	0.00	0	282,651	0	28.82	282,651
Vallecitos	0.00	207.03	1,258,502	0	0	0.00	1,258,502
High School Districts							
Escondido Union High	0.00	7,702.57	56,711,635	0	0	0.00	56,711,635
Fallbrook Union High	0.00	2,916.70	21,419,516	0	0	0.00	21,419,516
Grossmont Union High	0.00	18,857.51	138,770,907	0	0	0.00	138,770,907
Julian Union High	0.00	6.61	51,133	0	1,535,679	158.34	1,586,812
San Dieguito Union High	0.00	12,160.61	88,744,727	0	0	0.00	88,744,727
Sweetwater Union High	0.00	39,365.52	289,054,715	0	0	0.00	289,054,715
Unified School Districts							
Borrego Springs Unified	0.00	319.61	2,393,403	0	1,432,718	138.96	3,826,121
Carlsbad Unified	0.00	10,437.73	66,268,626	0	0	0.00	66,268,626
Coronado Unified	0.00	2,984.63	19,040,059	0	0	0.00	19,040,059
Mt. Empire Unified	0.00	1,488.56	9,561,721	431,105	0	58.56	9,992,826
Oceanside Unified	0.00	19,089.42	121,522,866	0	0	0.00	121,522,866
Poway Unified	0.00	32,803.96	208,838,538	0	0	0.00	208,838,538
Ramona Unified	0.00	6,115.62	38,997,352	0	0	0.00	38,997,352
San Diego Unified	1.33	110,436.78	703,699,849	0	0	0.00	703,699,849
San Marcos Unified	0.87	17,548.44	111,440,315	0	0	0.00	111,440,315
Valley Center-Pauma Unified	0.00	4,071.55	27,720,130	0	0	0.00	27,720,130
Vista Unified	0.00	21,429.87	138,250,092	0	0	0.00	138,250,092
Warner Unified	0.00	134.16	912,021	0	736,832	51.46	1,648,853

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	P Total R/L (Pre-Deficit) (C-1) 0082	Q Deficit applied to R/L (C-2) 0281	R Total R/L Deficited (C-3) 0284	S 2010-11 Projected Unemploy Expend 0012	T 1975-76 Actual Unemploy Expend 0526	U Incr. in R/L for Unempl Exp (D-1) 0060
Elementary School Districts						
Alpine Union	12,063,524	0.81645	9,849,264	83,232	1,031	82,201
Bonsall Union	10,791,318	0.81645	8,810,572	77,704	2,635	75,069
Cajon Valley Union	92,084,363	0.81645	75,182,278	615,102	12,009	603,093
Cardiff	4,319,363	0.81645	3,526,544	37,234	1,894	35,340
Chula Vista Elementary	139,396,326	0.81645	113,810,130	974,385	17,999	956,386
Dehesa	1,010,105	0.81645	824,700	10,568	360	10,208
Del Mar Union	24,663,518	0.81645	20,136,529	213,074	1,101	211,973
Encinitas Union	31,712,924	0.81645	25,892,017	376,578	4,755	371,823
Escondido Union	104,761,979	0.81645	85,532,918	706,383	25,890	680,493
Fallbrook Union Elementary	33,299,683	0.81645	27,187,526	226,134	4,890	221,244
Jamul-Dulzura Union	5,247,721	0.81645	4,284,502	36,177	1,305	34,872
Julian Union	2,163,220	0.81645	1,766,161	23,354	397	22,957
La Mesa-Spring Valley	73,406,299	0.81645	59,932,573	559,170	10,464	548,706
Lakeside Union Elementary	24,190,618	0.81645	19,750,430	229,397	3,571	225,826
Lemon Grove	22,574,802	0.81645	18,431,197	153,211	2,079	151,132
National	34,146,544	0.81645	27,878,946	245,926	17,173	228,753
Rancho Santa Fe	4,018,004	0.81645	3,280,499	48,279	479	47,800
San Pasqual Union	3,404,820	0.81645	2,779,865	21,393	65	21,328
San Ysidro	28,770,174	0.81645	23,489,409	210,313	1,867	208,446
Santee	37,858,497	0.81645	30,909,570	253,192	14,023	239,169
Solana Beach	16,699,195	0.81645	13,634,058	168,905	836	168,069
South Bay Union	44,708,009	0.81645	36,501,854	367,616	17,541	350,075
Spencer Valley	282,651	0.81645	230,770	3,121	29	3,092
Vallecitos	1,258,502	0.81645	1,027,504	14,020	619	13,401
			0			
High School Districts						
Escondido Union High	56,711,635	0.81645	46,302,214	342,659	4,103	338,556
Fallbrook Union High	21,419,516	0.81645	17,487,964	127,051	1,970	125,081
Grossmont Union High	138,770,907	0.81645	113,299,507	900,105	38,308	861,797
Julian Union High	1,586,812	0.81645	1,295,553	25,787	1,005	24,782
San Dieguito Union High	88,744,727	0.81645	72,455,632	512,332	8,744	503,588
Sweetwater Union High	289,054,715	0.81645	235,998,722	2,024,469	45,635	1,978,834
			0			
Unified School Districts						
Borrego Springs Unified	3,826,121	0.81645	3,123,836	24,825	68	24,757
Carlsbad Unified	66,268,626	0.81645	54,105,020	387,445	6,591	380,854
Coronado Unified	19,040,059	0.81645	15,545,256	127,296	5,090	122,206
Mt. Empire Unified	9,992,826	0.81645	8,158,643	100,877	3,112	97,765
Oceanside Unified	121,522,866	0.81645	99,217,344	841,823	31,390	810,433
Poway Unified	208,838,538	0.81645	170,506,224	1,451,162	14,750	1,436,412
Ramona Unified	38,997,352	0.81645	31,839,388	264,861	6,023	258,838
San Diego Unified	703,699,849	0.81645	574,535,742	5,768,631	117,014	5,651,617
San Marcos Unified	111,440,315	0.81645	90,985,445	645,293	4,694	640,599
Valley Center-Pauma Unified	27,720,130	0.81645	22,632,100	183,108	3,995	179,113
Vista Unified	138,250,092	0.81645	112,874,288	982,835	19,172	963,663
Warner Unified	1,648,853	0.81645	1,346,206	14,918	1,062	13,856

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	V PERS Reduction to R/L (D-4) 0195	W 2010-11 Total R/L (E-1) 0088	X 2010-11 Projected Local Prop. Taxes + Misc. Tax(if any) 0590	Y Less Charter In-Lieu Taxes 0595	Z 2010-11 Total Local Revenue (E-2) 0126	AA Charter Gen Block Grant Adj. Out - Unified (E-3) 0293	AB 2010-11 State Aid Portion of R/L (E-4) 0111
Elementary School Districts							
Alpine Union	-32,676	9,898,789	3,750,531	0	3,750,531	0	6,148,258
Bonsall Union	-29,767.00	8,855,874	4,423,228	-249,852	4,173,376	0	4,682,498
Cajon Valley Union	-399,651	75,385,720	23,475,861	-1,539,138	21,936,723	0	53,448,997
Cardiff	-22,900	3,538,984	5,365,340	0	5,365,340	0	0
Chula Vista Elementary	-584,790	114,181,726	66,911,252	-10,541,807	56,369,445	0	57,812,281
Dehesa	-7,306	827,602	684,662	-599,027	85,635	0	741,967
Del Mar Union	-129,571	20,218,931	32,878,882	0	32,878,882	0	0
Encinitas Union	-69,567	26,194,273	32,605,292	0	32,605,292	0	0
Escondido Union	-341,958	85,871,453	30,052,259	-1,942,401	28,109,858	0	57,761,595
Fallbrook Union Elementary	-97,414	27,311,356	15,122,121	0	15,122,121	0	12,189,235
Jamul-Dulzura Union	-23,803	4,295,571	2,427,356	-764,119	1,663,237	0	2,632,334
Julian Union	-11,339	1,777,779	1,558,749	-1,332,692	226,057	0	1,551,722
La Mesa-Spring Valley	-297,286	60,183,993	21,070,707	0	21,070,707	0	39,113,286
Lakeside Union Elementary	-85,105	19,891,151	6,689,512	-1,311,030	5,378,482	0	14,512,669
Lemon Grove	-77,193	18,505,136	4,070,432	0	4,070,432	0	14,434,704
National	-117,928	27,989,771	4,134,721	-144,592	3,990,129	0	23,999,642
Rancho Santa Fe	-31,521	3,296,778	7,977,654	0	7,977,654	0	0
San Pasqual Union	-12,932	2,788,261	1,012,554	0	1,012,554	0	1,775,707
San Ysidro	-128,908	23,568,947	13,705,915	0	13,705,915	0	9,863,032
Santee	-132,485	31,016,254	9,572,461	0	9,572,461	0	21,443,793
Solana Beach	-97,292	13,704,835	28,183,188	0	28,183,188	0	0
South Bay Union	-179,949	36,671,980	7,645,146	0	7,645,146	0	29,026,834
Spencer Valley	-1,364	232,498	217,821	-214,910	2,911	0	229,587
Vallecitos	-4,611	1,036,294	637,613	-259,158	378,455	0	657,839
High School Districts							
Escondido Union High	-223,846	46,416,924	23,753,784	-2,870,250	20,883,534	0	25,533,390
Fallbrook Union High	-60,652	17,552,393	11,900,854	0	11,900,854	0	5,651,539
Grossmont Union High	-813,357	113,347,947	72,065,047	-13,489,247	58,575,800	0	54,772,147
Julian Union High	-10,805	1,309,530	1,408,074	0	1,408,074	0	0
San Dieguito Union High	-323,517	72,635,703	78,204,917	-6,040	78,198,877	0	0
Sweetwater Union High	-1,201,511	236,776,045	57,602,554	-336,789	57,265,765	0	179,510,280
Unified School Districts							
Borrego Springs Unified	-15,791	3,132,802	2,005,092	-346,647	1,658,445	0	1,474,357
Carlsbad Unified	-200,226	54,285,648	61,988,835	-9,872	61,978,963	0	0
Coronado Unified	-61,054	15,606,408	3,070,348	0	3,070,348	0	12,536,060
Mt. Empire Unified	-53,140	8,203,268	4,890,686	-1,518,622	3,372,064	0	4,831,204
Oceanside Unified	-476,144	99,551,633	39,562,045	-1,947,554	37,614,491	0	61,937,142
Poway Unified	-645,565	171,297,071	102,789,556	0	102,789,556	0	68,507,515
Ramona Unified	-152,136	31,946,090	15,868,691	0	15,868,691	0	16,077,399
San Diego Unified	-2,589,035	577,598,324	483,930,280	-51,284,002	432,646,278	0	144,952,046
San Marcos Unified	-287,833	91,338,211	28,897,387	-229,311	28,668,076	0	62,670,135
Valley Center-Pauma Unified	-98,252	22,712,961	13,923,018	0	13,923,018	0	8,789,943
Vista Unified	-527,032	113,310,919	47,711,803	-6,132,202	41,579,601	0	71,731,318
Warner Unified	-10,535	1,349,527	961,469	-198,457	763,012	0	586,515

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	AC Transfer of Spec Ed To County Office 0452	AD Transfer of Comm. Sch To County Office 0458	AE 2010-11 Sch Dist of Choice/Basic Aid Charter Adj 0266	AF 2010-11 Total State Aid	AG RL Reduction 3.85%	AH Basic Aid Additional Cut 5.81%
Elementary School Districts						
Alpine Union	0	0	0	6,148,258	-464,446	0
Bonsall Union	0	0	0	4,682,498	-415,466	0
Cajon Valley Union	-4,313	0	0	53,444,684	-3,545,248	0
Cardiff	0	0	3,342	3,342	-166,295	-252,001
Chula Vista Elementary	-97,307	0	0	57,714,974	-5,366,759	0
Dehesa	0	0	0	741,967	-38,889	0
Del Mar Union	0	0	0	0	-949,545	-1,475,444
Encinitas Union	0	0	242,669	242,669	-1,220,948	-1,887,713
Escondido Union	-2,870	-10,699	0	57,748,026	-4,033,336	0
Fallbrook Union Elementary	0	-2,038	0	12,187,197	-1,282,038	0
Jamul-Dulzura Union	0	0	0	2,632,334	-202,037	0
Julian Union	0	0	0	1,551,722	-83,284	0
La Mesa-Spring Valley	-25,301	0	0	39,087,985	-2,826,143	0
Lakeside Union Elementary	-7,132	0	0	14,505,537	-931,339	0
Lemon Grove	-4,493	0	0	14,430,211	-869,130	0
National	-14,472	0	0	23,985,170	-1,314,642	0
Rancho Santa Fe	0	0	0	0	-154,693	-257,941
San Pasqual Union	0	0	0	1,775,707	-131,086	0
San Ysidro	-17,285	0	0	9,845,747	-1,107,652	0
Santee	0	0	0	21,443,793	-1,457,552	0
Solana Beach	0	0	0	0	-642,919	-974,352
South Bay Union	-45,415	0	0	28,981,419	-1,721,258	0
Spencer Valley	0	0	0	229,587	-10,882	0
Vallecitos	0	0	0	657,839	-48,452	0
	0	0				
High School Districts						
Escondido Union High	-4,789	0	0	25,528,601	-2,183,398	0
Fallbrook Union High	-3,530	0	0	5,648,009	-824,651	0
Grossmont Union High	0	0	0	54,772,147	-5,342,680	0
Julian Union High	0	0	0	0	-61,092	-93,608
San Dieguito Union High	-38,349	0	0	-38,349	-3,416,672	-5,177,110
Sweetwater Union High	-163,397	0	0	179,346,883	-11,128,607	0
	0	0				
Unified School Districts						
Borrego Springs Unified	0	0	0	1,474,357	-147,306	0
Carlsbad Unified	-24,648	0	0	-24,648	-2,551,342	-3,861,389
Coronado Unified	0	0	0	12,536,060	-733,042	0
Mt. Empire Unified	0	0	0	4,831,204	-384,724	0
Oceanside Unified	-65,687	0	0	61,871,455	-4,678,630	0
Poway Unified	-28,497	0	0	68,479,018	-8,040,284	0
Ramona Unified	-5,368	0	0	16,072,031	-1,501,398	0
San Diego Unified	-4,523	-6,919	0	144,940,604	-27,092,444	0
San Marcos Unified	-17,716	-4,511	0	62,647,908	-4,290,452	0
Valley Center-Pauma Unified	-5,272	0	0	8,784,671	-1,067,225	0
Vista Unified	-55,379	0	0	71,675,939	-5,322,629	0
Warner Unified	0	0	0	586,515	-63,481	0

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	AI 2010-11 Total State Aid After Reduction	AJ Impact of Deficit and Reduction (T - R - AI)	AK 2010-11 Apprentice Allowance	AL 2010-11 Community Day School	AM 2010-11 Community Day School Mandatory Expelled Pupils
			0570	9007	3103
Elementary School Districts					
Alpine Union	5,683,812	-2,678,706	0	73,090	40,622
Bonsall Union	4,267,032	-2,396,212	0	0	0
Cajon Valley Union	49,899,436	-20,447,333	0	52,204	1,695
Cardiff	-414,954	-1,211,115	0	0	0
Chula Vista Elementary	52,348,215	-30,952,955	0	0	0
Dehesa	703,078	-224,294	0	0	0
Del Mar Union	-2,424,989	-2,102,000	0	0	0
Encinitas Union	-2,865,992	-2,712,246	0	0	0
Escondido Union	53,714,690	-15,195,725	0	121,750	11,644
Fallbrook Union Elementary	10,905,159	-4,830,119	0	31,375	0
Jamul-Dulzura Union	2,430,297	-761,182	0	0	0
Julian Union	1,468,438	-313,775	0	0	0
La Mesa-Spring Valley	36,261,842	-10,647,583	0	22,872	0
Lakeside Union Elementary	13,574,198	-3,508,849	0	0	0
Lemon Grove	13,561,081	-3,274,475	0	0	0
National	22,670,528	-4,952,956	0	0	0
Rancho Santa Fe	-412,634	-324,871	0	0	0
San Pasqual Union	1,644,621	-493,869	0	0	0
San Ysidro	8,738,095	-4,173,113	0	0	0
Santee	19,986,241	-5,491,375	0	72,301	0
Solana Beach	-1,617,271	-1,447,866	0	0	0
South Bay Union	27,260,161	-6,484,897	0	0	0
Spencer Valley	218,705	-40,999	0	0	0
Vallecitos	609,387	-182,546	0	0	0
High School Districts					
Escondido Union High	23,345,203	-8,226,023	0	0	0
Fallbrook Union High	4,823,358	-3,106,901	0	0	0
Grossmont Union High	49,429,467	-20,128,720	514,769	163,827	0
Julian Union High	-154,700	-136,559	0	70,034	0
San Dieguito Union High	-8,632,131	-7,695,313	0	0	0
Sweetwater Union High	168,218,276	-41,927,386	28,078	449,384	0
Unified School Districts					
Borrego Springs Unified	1,327,051	-554,979	0	54,835	0
Carlsbad Unified	-6,437,379	-5,750,875	0	0	0
Coronado Unified	11,803,018	-2,761,761	0	0	0
Mt. Empire Unified	4,446,480	-1,449,459	0	66,152	53,319
Oceanside Unified	57,192,825	-17,626,892	444,885	22,614	0
Poway Unified	60,438,734	-30,292,030	0	0	0
Ramona Unified	14,570,633	-5,656,566	0	0	0
San Diego Unified	117,848,160	-102,071,663	0	268,611	2,569
San Marcos Unified	58,357,456	-16,164,418	0	0	0
Valley Center-Pauma Unified	7,717,446	-4,020,805	0	0	0
Vista Unified	66,353,310	-20,053,175	0	0	0
Warner Unified	523,034	-239,166	0	0	0

**2010-11
REVENUE LIMIT PROJECTION
June 1, 2010**

School Districts	AN	AO	AP	AQ	AR
	2010-11	2010-11	2010-11	Low STAR and	Total
	Core Academic Program	Remedial	Retained and Recommended for Retention	At Risk	Additional Funding (AK - AQ)
	9001	9002	9016	9017	
Elementary School Districts					
Alpine Union	33,650	0	5,234	532	153,128
Bonsall Union	27,651	8,830	27,218	13,807	77,506
Cajon Valley Union	207,140	80,224	478	118,899	460,640
Cardiff	6,354	0	2,048	2,164	10,566
Chula Vista Elementary	227,367	0	0	173,341	400,708
Dehesa	1,725	0	5,342	0	7,067
Del Mar Union	0	0	0	0	0
Encinitas Union	83,066	0	0	47,105	130,171
Escondido Union	177,638	83,514	259,103	142,680	796,329
Fallbrook Union Elementary	35,904	56,145	19,453	43,299	186,176
Jamul-Duizura Union	12,951	1,683	8,168	0	22,802
Julian Union	5,379	3,645	4,387	739	14,150
La Mesa-Spring Valley	167,122	105,810	161,500	0	457,304
Lakeside Union Elementary	63,522	31,084	23,739	30,062	148,407
Lemon Grove	0	20,883	0	0	20,883
National	3,130	0	0	60,462	63,592
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	4,190	0	0	0	4,190
San Ysidro	17,157	45,110	41,923	39,657	143,847
Santee	10,685	5,150	0	3,740	91,876
Solana Beach	40,736	0	0	0	40,736
South Bay Union	62,356	0	0	0	62,356
Spencer Valley	0	0	0	0	0
Vallecitos	5,379	22,546	8,892	1,702	38,519
High School Districts					
Escondido Union High	124,520	803,124	0	0	927,644
Fallbrook Union High	46,841	276,856	0	0	323,697
Grossmont Union High	100,500	2,630,537	0	0	3,409,633
Julian Union High	0	8,969	0	0	79,003
San Dieguito Union High	111,613	497,428	0	0	609,041
Sweetwater Union High	635,865	3,691,159	603,707	0	5,408,193
Unified School Districts					
Borrego Springs Unified	7,303	60,471	14,823	2,555	139,987
Carlsbad Unified	107,177	261,641	73,248	0	442,066
Coronado Unified	28,152	47,923	0	11,324	87,399
Mt. Empire Unified	0	50,598	0	9,467	179,536
Oceanside Unified	254,864	363,308	0	16,979	1,102,650
Poway Unified	496,047	632,391	89	54,729	1,183,256
Ramona Unified	89,598	188,998	75,123	0	353,719
San Diego Unified	1,777,862	3,454,123	165,390	659,332	6,327,887
San Marcos Unified	250,928	424,857	37,010	60,800	773,595
Valley Center-Pauma Unified	46,649	197,087	5,615	20,443	269,794
Vista Unified	336,077	575,906	277,077	123,286	1,312,346
Warner Unified	5,379	1,405	0	0	6,784

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2010-11 Estimated Property Taxes

As of June 1, 2010

ELEMENTARY DISTRICTS	Secured Taxes	Unsecured Taxes	Homeowners' Exemptions	Supplemental Taxes	ERAF Taxes	Subtotal	Community Redevelopment Funds	SERAF Funds	Grand Total
	8041	8042	8021	8044	8045		8047	8046	
Alpine Union	3,848,444	146,957	39,017	58,194	(342,081)	3,750,531	0		3,750,531
Bonsall Union	4,550,569	175,070	46,229	55,123	(405,095)	4,421,896	0		4,421,896
Cajon Valley Union	23,622,225	916,488	242,249	475,052	(2,124,746)	23,131,268	2,901	341,692	23,475,861
Cardiff	5,119,921	193,441	51,978	0	0	5,365,340	0		5,365,340
Chula Vista Elementary	68,449,815	2,659,810	698,629	783,930	(6,119,270)	66,472,914	149,085	283,073	66,905,072
Dehesa	673,952	25,814	6,834	38,232	(60,170)	684,662	0		684,662
Del Mar Union	30,989,918	1,186,897	315,696	0	0	32,492,511	0		32,492,511
Encinitas Union	31,101,399	1,188,072	315,821	0	0	32,605,292	0		32,605,292
Escondido Union	28,711,593	1,177,442	310,498	546,090	(2,722,361)	28,023,282	1,067	2,027,930	30,052,259
Fallbrook Union Elementary	15,284,096	347,414	86,221	161,027	(756,647)	15,122,111	0		15,122,111
Jamul-Dulzura Union	2,490,735	94,600	25,050	36,573	(219,617)	2,427,341	0		2,427,341
Julian Union	1,548,868	58,668	15,491	72,000	(136,278)	1,558,749	0		1,558,749
La Mesa-Spring Valley	20,490,011	822,778	218,176	354,791	(1,912,909)	19,972,847	123	1,097,737	21,070,707
Lakeside Union	6,807,270	258,977	68,635	145,385	(602,179)	6,678,088	0	11,424	6,689,512
Lemon Grove	3,870,384	156,570	41,683	108,767	(365,913)	3,811,491	0	258,941	4,070,432
National	3,900,502	156,804	40,978	169,839	(360,277)	3,907,846	26,217	200,658	4,134,721
Rancho Santa Fe	7,552,356	293,045	77,395	0	0	7,922,796	0	54,853	7,977,649
San Pasqual Union	1,038,843	39,660	10,553	16,017	(92,519)	1,012,554	0		1,012,554
San Ysidro	13,839,421	560,539	143,595	138,042	(1,258,791)	13,422,806	0	283,105	13,705,911
Santee	9,305,830	397,713	98,193	183,055	(861,405)	9,123,386	144,871	304,204	9,572,461
Solana Beach	26,863,977	1,021,483	273,200	0	0	28,158,660	16,319	7,967	28,182,946
South Bay Union	7,439,188	287,344	75,796	215,661	(665,326)	7,352,663	204,082	88,401	7,645,146
Spencer Valley	161,343	6,160	1,649	63,681	(15,012)	217,821	0		217,821
Vallecitos	653,085	24,704	6,496	10,280	(56,952)	637,613	0		637,613
Elementary Totals	318,313,745	12,196,450	3,210,062	3,631,739	(19,077,548)	318,274,448	544,665	4,959,985	323,779,098

K-12 Categorical Programs: 2010-11 Proposed Budget
(in thousands)

ATTACHMENT B

Resource- Old codes shown as (xxxx)	Program	2009-10 Revised	2010-11 Proposed	% Change from 2009- 10 Revised	Comments
(7325)	Administrator Training Program	3,928	3,929	0.03%	No COLA adjustment
(6390)	Adult Education	634,753	632,523	-0.35%	Adjustment for negative COLA
6015	Adults in Correctional Facilities	14,965	14,971	0.04%	No COLA adjustment
0000	Advanced Placement Fees	1,425	1,420	-0.33%	Adjustment for negative COLA
7340	Advancement Via Individual Determination (AVID) (non Prop 98)	8,131	8,131	0.00%	No change
9065	After School Education and Safety (ASES)	547,033	547,029	0.00%	No change
7010	Agricultural Vocational Education	4,134	4,119	-0.36%	Adjustment for negative COLA
(7210)	American Indian Early Childhood Education Program	531	528	-0.56%	Adjustment for negative COLA
(7015)	American Indian Education Centers	3,639	3,627	-0.33%	Adjustment for negative COLA
(6390)	Apprentice Program	15,693	15,639	-0.34%	\$5.02 per hour
(6760)	Arts and Music Block Grant	87,979	87,679	-0.34%	Adjustment for negative COLA
(7275)	Bilingual Teacher Training	1,708	1,702	-0.35%	Adjustment for negative COLA
(7055)	California High School Exit Exam Intensive Instruction and Services	58,317	58,118	-0.34%	Adjustment for negative COLA
(6091,6092)	California School Age Families Ed. Program (CalSAFE)	46,416	46,257	-0.34%	Adjustment for negative COLA
(7276)	Certificated Staff Mentoring Program	8,582	8,553	-0.34%	Adjustment for negative COLA
0000	Charter School Categorical Block Grant	198,734	210,927	6.14%	Funding rate of \$399 per ADA plus funding for economically disadvantaged pupils
6030	Charter School Facility Grants	45,466	57,928	27.41%	Funding increase comes from multi-track year-round schools
Various	Child Development	1,814,760	438,913	-75.81%	Eliminate all state funded child care and CalWORKS except for state preschool. Adjustment for negative COLA
5310	Child Nutrition	134,044	153,179	14.28%	Includes growth adjustment due to increase in number of meals served, no rate change
5380	Child Nutrition Breakfast Start-up Grants	1,017	1,017	0.00%	No change
0000,(1200)	Class Size Reduction (9th Grade)	78,944	78,685	-0.33%	Adjustment for negative COLA
0000,1300	Class Size Reduction (K-3)	1,484,633	1,263,250	-14.91%	Reduction reflects programmatic savings. Funding rate is \$1,067 for full-day, \$533 for half day
Various	Commission on Teacher Credentialing	26,188	26,199	0.04%	No COLA adjustment
(6285)	Community Based English Language Tutoring	40,079	40,095	0.04%	No COLA adjustment
0000,2430	Community Day School	41,682	41,539	-0.34%	Adjustment for negative COLA
0000	County Office Oversight	9,169	9,137	-0.35%	Adjustment for negative COLA
(7385)	County Offices of Education: Williams Audits	8,016	8,019	0.04%	No COLA adjustment
6020,7810	CSIS Local Implementation/Oversight	4,049	6,003	48.26%	Includes \$1,954 from reversion account
(6205)	Deferred Maintenance	250,806	250,902	0.04%	No COLA adjustment
6250	Early Mental Health	27,257	15,000	-44.97%	
7090,7091	Economic Impact Aid	945,779	942,185	-0.38%	Includes funds from Reversion Account. Negative COLA adjustment on per pupil rate, pupil count updated
(7110)	Educational Technology (CTAP)	14,072	14,023	-0.35%	Adjustment for negative COLA
6286	English Language Acquisition Program	50,549	50,376	-0.34%	Adjustment for negative COLA
7365,7366	Foster Youth Programs	15,095	15,043	-0.34%	Adjustment for negative COLA

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K-12 Categorical Programs: 2010-11 Proposed Budget
(in thousands)

ATTACHMENT B

Resource- Old codes shown as (xxxx)	Program	2009-10 Revised	2010-11 Proposed	% Change from 2009- 10 Revised	Comments
(7140)	Gifted and Talented (GATE)	44,222	44,070	-0.34%	Adjustment for negative COLA
(7156)	Instructional Materials Block Grant	333,662	332,520	-0.34%	Adjustment for negative COLA
(7286)	International Baccalaureate	1,017	1,014	-0.33%	Adjustment for negative COLA
(7294,7296)	Math and Reading Professional Development Program	45,471	45,490	0.04%	No COLA adjustment
0000	Multi-track Year-round Schools	46,558	34,131	-26.69%	Funding being phased out, funds being transferred to Charter School Facilities Program
(6267)	National Board Certification	2,404	2,406	0.08%	No COLA adjustment
0000	New School Categorical Funding	0	11,000	NEW	For newly established schools that applied for funding
0000	Oral Health Assessments	3,527	3,528	0.03%	No COLA adjustment
7220	Partnership Academies	18,829	18,836	0.04%	No COLA adjustment
(7271)	Peer Assistance Review	23,926	23,844	-0.34%	Adjustment for negative COLA
(6258)	Physical Education Teacher Incentive Program	33,516	33,401	-0.34%	Adjustment for negative COLA
(7393)	Professional Development Block Grant	218,363	217,615	-0.34%	Adjustment for negative COLA
(7390)	Pupil Retention Block Grant	76,669	76,407	-0.34%	Adjustment for negative COLA
7400	Quality Education Investment Act	402,000	402,000	0.00%	No change
(7295)	Reader Services for Blind Teachers	321	320	-0.31%	Adjustment for negative COLA
9025	Regional Occupation Centers and Programs	384,677	383,370	-0.34%	Adjustment for negative COLA
(7395)	School and Library Improvement Block Grant	369,970	368,704	-0.34%	Adjustment for negative COLA
(6405)	School Safety Block Grant (8-12)	79,926	79,653	-0.34%	Adjustment for negative COLA
(7391)	School Safety Competitive Grants	14,348	14,299	-0.34%	Adjustment for negative COLA
6500	Special Education	3,149,874	3,212,979	2.00%	Adjustment for negative COLA, also includes \$65 million for Special Ed Behavioral Intervention Plan settlement
(7370)	Specialized Secondary Program Grants	4,891	4,875	-0.33%	Adjustment for negative COLA
0000	State Mandates	39	14,471	37005.13%	Funding for Inter/Intra-district attendance & CAHSEE Mandates. All other mandates suspended
0000	Student Assessments	69,109	71,124	2.92%	Reimbursement rates of \$5 per pupil for CAPA and \$5 per pupil for CELDT
0000	Supplemental Instruction Hourly Programs	336,219	335,068	-0.342336%	Adjustment for negative COLA
(7080)	Supplemental School Counseling Program: Grades 7-12	167,043	166,471	-0.34%	Adjustment for negative COLA
(7394)	Targeted Instructional Improvement Block Grant	855,060	852,132	-0.34%	Adjustment for negative COLA
(7392)	Teacher Credentialing Block Grant	90,397	90,112	-0.32%	Adjustment for negative COLA
0000	Teacher Dismissal Apportionments	38	38	0.00%	No change
7230,7240	Transportation: Home to School and Special Ed	495,951	494,257	-0.34%	Adjustment for negative COLA
6225	Williams: School Facilities Emergency Repair Account	0	51,000	NEW	Reimbursement for emergency repairs for schools in API Deciles 1-3

file

Low Incidence count	771
Low Incidence Rate	352.8954
Low Inc. Apportionment	272.082

	<u>Total</u>
272.082	272.082

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Pay Treatmt
Based on 2008-09 information	2,673,471	5,421	-	3,067	18,891	-	1,176	-	50,945	4,245	6,467	741,066	209,585	1,630,129	2,670,992	-
Amounts subject to change															2,479	2,673,471

Per-ADA allocation	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt

[illegible]

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook HJ	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatment	RS/PS	Low Inc.	Progs.	Total
State Base Apportionment	48,404,737	633,561	287,353	1,265,229	1,950,479	2,325,581	296,884	919,028	109,266	1,109,593	3,447,529	7,379,944	5,002,715	11,788,737	40,269,135	358,442	-	-	7,777,160	48,404,737
COLA	(193,170)	(2,854)	(1,063)	(6,083)	(7,865)	(8,081)	(994)	(4,117)	(501)	(4,472)	(15,695)	(30,188)	(26,164)	(37,389)	(163,551)	(66)	-	-	(29,553)	(193,170)
Growth	(277,662)	(5,849)	11,645	16,231	(33,859)	(8,222)	(20,726)	-	(27,164)	(129)	46	(68,153)	95,101	(244,675)	(277,662)	-	-	-	-	(277,662)
less New Reg Class assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal, Apportionments	47,933,905	624,858	297,935	1,275,969	1,908,755	2,316,778	275,164	914,911	108,765	1,077,957	3,735,023	7,281,603	5,071,652	11,506,673	39,827,922	358,376	-	-	7,747,606	47,933,905
Other St. NPS, RS/PS, L I BIP	4,581,480	5,421	-	-	3,067	18,891	-	1,176	-	50,945	4,245	6,467	741,066	209,585	1,630,129	2,670,992	1,635,927	272,082	2,479	4,581,480
Total State before adjustments	52,515,388	630,279	297,935	-	1,911,822	2,335,669	275,164	916,087	108,765	1,128,902	3,739,268	7,438,347	8,022,869	5,281,237	13,136,803	42,498,916	1,635,927	272,082	7,750,085	52,515,388
Local Prop. Taxes per State (09-10)	3,339,067	55,064	21,586	126,516	163,316	164,296	22,160	83,121	10,180	91,067	367,718	313,810	624,113	522,100	774,020	3,339,067	-	-	3,339,067	-
Part B Federal IDEA (09-10)	18,340,062	296,645	114,208	612,571	839,505	802,424	75,644	520,612	32,631	427,168	1,797,667	3,152,888	3,368,401	3,301,709	4,907,989	18,340,062	-	-	-	18,340,062
Total Available	74,194,516	981,988	433,729	2,015,056	2,914,643	3,302,389	372,968	1,519,820	151,576	1,647,137	5,904,653	5,265,405	12,015,183	8,835,046	18,818,812	64,178,044	1,635,927	272,082	7,750,085	74,194,516
09-10 Total	73,854,232	935,694	417,294	1,995,649	2,943,082	3,270,243	405,097	1,481,268	149,500	1,655,655	5,829,910	5,254,539	12,040,255	8,499,397	19,159,409	64,036,993	1,655,350	286,974	7,518,258	73,854,232
Diff.	340,284	46,293	16,435	19,407	(28,439)	32,145	(32,129)	38,553	2,076	(6,518)	74,743	10,506	(25,072)	335,649	(340,597)	141,051	1,719	(19,423)	(14,891)	328,248
Percent Increase	0.46%	4.95%	3.94%	0.97%	-0.97%	0.98%	-7.93%	2.60%	1.39%	-0.51%	1.28%	0.20%	-0.21%	3.95%	-1.78%	0.22%	0.48%	-1.17%	-2.51%	3.08%

These revenue figures are preliminary, no proration factors have been included.

Without Equalization.

Unit from Vista to NCCSE is for an SH Class (Sierra Vista).

The distribution of Property Taxes is an estimate. Estimating a decrease.

The distribution of Local Assistance is based on 2009-10.

Negative COLA of -.38%.

The 10-11 data is based on our SELPA spreadsheet with Estimated P-2 ADA figures.

Distribution of Growth/Decline funds to districts as agreed on January 26, 2010.

No amount is needed for 2010-11 to fund New Regionalized Classes or Programs.

No increase is being proposed for the Out of Home Care. This estimate is based on 2008-09 bed counts. Amounts are subject to change. Entitlement will be based on actual bed counts/pupil counts as of April 1, 2011.

NO Supplemental to Base.

Behavioral Intervention Plan - Mandated Cost Claim Settlement - \$65 million is included in the budget. The Legislature needs to approve. Is estimated at \$10.92 per ADA.

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vaileitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc	Progs.	Total
Mental Health	\$ 5 19	9,746	3,830	21,597	27,148	28,022	3,340	14,276	1,736	14,807	62,719	54,427	104,922	91,899	126,430	564,899	228	-	-	565,127

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