

**San Bruno Park School District
2011-12 Budget
For the Board Meeting
June 8, 2011**

General Fund

SBPSD continues to be designated as a Basic Aid district at least based on projections for fiscal year 2011-12. However, this is only due to the deficit that the State is applying to the Base Revenue Limit Calculation.

The basic difference between the classifications of Revenue Limit and Basic Aid is the source from which the Base Revenue funds are received. In a Basic Aid situation, the estimated property taxes exceed the amount that the State would need to contribute toward our Base Revenue Limit calculated funding. In a Revenue Limit designation, the projected property taxes are low and the State's contribution would be increased to make up the difference.

A major contributing factor to the classification of San Bruno Park School District as Basic Aid is the level of deficit Revenue Limit Funding from the State. As long as the Property Taxes are collected at the projected rate, the District will receive the 2011-12 Basic Aid funding as indicated in the following comparison.

| COMPARISON OF REVENUE LIMIT SOURCES | | |
|---|----------------------|------------|
| 2011-12 Budget | | |
| REVENUE LIMIT CALCULATION | | MYP |
| Base Revenue Limit per ADA from 2nd Interim | 6,274.04 | 1.a |
| RL ADA | 2,551.00 | 1.b |
| Total Base RL | 16,005,076.04 | 1.c |
| Add BTSA Program | - | 1.d |
| Base RL subtotal | 16,005,076.04 | 1.e |
| Deficit factor (19.754%) | 0.80246 | 1.f |
| Deficited 2011-2012 Revenue Limit | 12,843,433.32 | 1.g |
| BASIC AID CALCULATION | | |
| Secured roll Taxes | 11,832,275.00 | |
| Unsecured Roll Taxes | 992,539.00 | |
| Homeowners' Exemption | 96,169.00 | |
| Basic Aid Revenue | 12,920,983.00 | |
| DETERMINATION OF BASIC AID STATUS | | |
| Deficited 2011-2012 Revenue Limit | 12,843,433.32 | |
| Basic Aid Revenue | 12,920,983.00 | |
| Variance Between BA and RL | 77,549.68 | |
| TOTAL BASIC AID FUNDING SOURCES | | |
| Basic Aid Revenue | 12,920,983.00 | |
| Community Redevelopment Funds | 184,025.00 | |
| Less Transfer County Educated Community School | (91,935.00) | |
| Total Revenue Limit Resources as BA District | 13,013,073.00 | 1.k |

One of the most valued tools in the determination of State revenues is the School Services of California Dartboard. This one page summary provides most of the assumptions for determining funding levels. A copy of the most recent version is included.

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Calculation of General Unrestricted Revenues:

The District's State Revenues were calculated based on the following Dartboard factors.

| | |
|--|----------|
| COLA | 2.24% |
| Revenue Limit Deficit | 19.75% |
| Per ADA Reduction | \$330.00 |
| Basic Aid Districts "Fair Share" Reduction | 8.92% |

Lottery funding has been budgeted at \$111.00 per ADA for Base Lottery (a reduction of \$1.50 per ADA from 2010-11) and \$17.50 per ADA for Proposition 20.

Per the County Treasurer's Report, the Interest Rate is estimated at 1.00%

At one time the Revenue Limit Deficits and other Revenue Limit Reductions were of little or no consequence to Basic Aid Districts. That is no longer the case. With the State facing extreme economic difficulty, substantial reductions in State funding have been imposed upon Basic Aid Districts in the form of "Fair Share" Reductions. This results in significant funding reductions in State Categorical Programs as the State imposes a larger "Fair Share" reduction of 8.92%.

Previously the District experienced the 5.81% reduction in State Categorical Programs initiated in 2009/10 and applied in 2010-11. The new "Fair Share" reduction of 8.92% was initiated in 2010-11 and will be applied in 2011-12 and again in 2012-13 and 2013-14. The reduction to be applied to the 2011-12 budget is projected to be **\$1,083,057.17**.

| FAIR SHARE REDUCTION CALCULATION | | | |
|---|----------------------|----------------------|----------------------|
| IMPLEMENTATION YEAR | 2011-2012 | 2012-2013 | 2013-2014 |
| BASED ON PRIOR YEAR REVENUE LIMIT CALCULATIONS | | | |
| | 2010-2011 | 2011-2012 | 2012-2013 |
| Base Revenue Limit per ADA | \$ 6,121.36 | \$ 6,097.36 | \$ 6,234.36 |
| Estimated COLA * | (24.00) | 137.00 | 199.00 |
| Total Base RL per ADA | \$ 6,097.36 | \$ 6,234.36 | \$ 6,433.36 |
| RL ADA | 2,524.14 | 2,551.00 | 2,572.00 |
| Total Base RL | 15,390,590.27 | 15,903,852.36 | 16,546,601.92 |
| Add BTSAs Program | 101,212.00 | 101,212.00 | 101,212.00 |
| Base RL Subject to Fair Share | 15,491,802.27 | 16,005,064.36 | 16,647,813.92 |
| Deficit factor * | 0.82037 | 0.80246 | 0.80246 |
| Deficit Revenue Limit | 12,709,009.83 | 12,843,423.95 | 13,359,204.76 |
| Add Unemployment Insurance | 86,124.00 | 196,917.00 | 196,917.00 |
| Less PERS Reduction | (46,991.00) | (25,698.00) | (25,698.00) |
| Total Revenue Limit | 12,748,142.83 | 13,014,642.95 | 13,530,423.76 |
| Fair Share - 8.92% | 1,381,868.76 | 1,427,651.74 | 1,484,985.00 |
| PROPERTY TAX | | | |
| Secured roll Taxes | 11,732,726.00 | 11,908,717.00 | 12,146,891.00 |
| Unsecured Roll Taxes | 977,871.00 | 992,539.00 | 1,012,390.00 |
| Homeowners' Exemption | 94,748.00 | 96,169.00 | 98,093.00 |
| RDA | 184,025.00 | 184,025.00 | - |
| TOTAL PROPERTY TAX | 12,989,370.00 | 13,181,450.00 | 13,257,374.00 |
| EXCESS PROPERTY TAX | 241,227.17 | 166,807.05 | (273,049.76) |
| DISTRICT'S FAIR SHARE-LESSER OF 8.92% AND EXCESS PTY TAX | 241,227.17 | 166,807.05 | (273,049.76) |
| ADD \$330 PER ADA REDUCTION IF TAXES DO NOT PASS | 841,830.00 | - | - |
| ESTIMATED FAIR SHARE AND ADA REDUCTION | 1,083,057.17 | 166,807.05 | (273,049.76) |
| COLA * (SSC) | -.39% | 2.24% | 3.20% |
| DEFICIT FACTOR * (SSC) | 17.963% | 19.754% | 19.754% |
| PROPERTY TAX ESTIMATED INCREASE | P2 RL EST | 1.50% | 1.50% |

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The May Revision extends the Flexibility Plan which was originally to be utilized during fiscal years 2009-10 through 2012-13 to and including fiscal year 2014-15. Through the Flexibility Plan, several State Categorical programs for which the district receives funds were reclassified from restricted to unrestricted. These funds have been subject to various reductions resulting in the following 2011-12 funding.

| 2011-2012 Tier III Reduction Budget | | | | |
|--|--------------------|--|--------------------------------------|-------------------------------------|
| Resource | Former Code | Description | Estimated 2011-12 Entitlement | Estimated 2011-12 Allocation |
| 0001 | 6258 | P.E Teacher Recruitment | 58,720 | - |
| 0002 | 6285 | Community-Based English Tutoring Program (CBET) | 19,160 | - |
| 0003 | 6405 | School Safety Block Grant | 4,503 | - |
| 0004 | 6760 | Arts & Music Block Grant | 35,703 | - |
| 0005 | 7080 | Middle & High School Supplemental Counseling Program | 32,016 | - |
| 0006 | 7140 | Gifted & Talented Education (GATE) | 18,979 | - |
| 0007 | 7156 | Instructional Materials Funding Realignment Program | 145,204 | - |
| 0008 | 7271 | California Peer Assistance & Review Program for Teachers (PAR) | 11,352 | - |
| 0010 | 7392 | Teacher Credentialing | 4,000 | - |
| 0011 | 7393 | Professional Development | 199,032 | - |
| 0012 | 7395 | School & Library Improvement | 222,414 | - |
| 0017 | 7294 | Math & Reading Proessional Development | 25,059 | - |
| Total | | | 776,142.00 | - |

While other programs were thought to be protected from reductions, they have not. Following are other major general fund programs that have been subject to funding adjustments in the State's efforts to address the fiscal issues at the State level. With a total projected "Fair Share" and per ADA reduction of \$1,083,057.17 the Tier III funding should be applied first leaving \$306,915.17 to be reduced from other State funded categorical programs such as those listed below. Our experience has been that Class Size Reduction would be the first in this list to be reduced.

| 2011-2012 Budget Other General Fund Resources | | |
|--|---------------------------------------|--------------------------------------|
| Resource | Description | Estimated 2011-12 Entitlement |
| 1100 | State Lottery | 292,485 |
| 1300 | Class Size Reduction | 666,162 |
| 6300 | State Lottery Instructional Materials | 43,112 |
| 7090 | Economic Impact Aid (EIA) | 470,679 |
| 8150 | On-going & Major Maint & Repair | 93,000 |
| Total | | 1,565,438 |

A transfer from Fund 17 of \$1,083,057 is budgeted to help to address the reduction of funding. However, after transfers, the Unrestricted General Fund Balance is projected to Decrease by \$478,256.75. This will require the use of a portion of the Unrestricted General Fund Balance resulting in a \$48,021.63 Ending Fund Balance.

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Calculation of General Restricted Revenues:

Title I and Title II Federal Revenues have been decreased by 10% each in the budget year. All other Federal Revenues have been budgeted at current level of funding. One-time federal funding of ARRA and Jobs Bill funding has been eliminated from the budget.

While Special Education funding is part of the General Fund, it has extensive restrictions and requirements attached. The needs of the students must be met and maintenance of effort must be achieved. The Special Education Budgets are projected to cover the costs of these restrictions and requirements. These amounts are revised during each interim report process.

| 2011-2012 Budget Special Education | | |
|---|-------------------------------------|--|
| Resource | Description | Estimated 2011-12 Entitlement |
| 6500 | Special Education | 3,330,704.00 |
| 6535 | Special Education Staff Development | 952.00 |
| 7230 | Transportation Home-to-School | 172,605.00 |
| Total | | 3,504,261.00 |

Of the total Special Education Funding \$2,252,231 is the projected amount of General Fund contribution to Resource Code 6500 with an additional contribution of \$148,476 to Resource 7230 for a total contribution from the General Fund to Special Education of \$2,400,707. In addition, \$91,935 is budgeted for the Special Education ADA Transfer for Special Education students served by the County Office of Education.

The restricted funds also include Local Revenues such as Local Grants and Donations that have restricted uses. Local revenues for Redevelopment Funds in the amount of \$184,025, leases of district properties and interest income (1%) are projected in the budget. No donations or contributions from PTO, PTA or other agencies are projected. These are updated during the First Interim process.

The total Restricted General Fund Revenue for 2011/2012 is budgeted at \$2,808,552. This is \$662,307 less than the 2010-11 budget.

After total contributions, the Restricted General Fund Balance is projected to Decrease by \$204,916. This will require the full use of the Restricted General Fund Balance resulting in a zero Ending Fund Balance.

State Reserves

The State requires a reserve equal to 3% of General Fund budgeted expenses. The board approved a resolution to increase the reserve with a goal ranging between 7% and 12%.

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Fund 17 is the Special Reserve Fund for Other Than Capital Outlay Projects. It is wise to make every effort to maintain a healthy reserve as economic forecast continues to be negative. School Services of California has recommended that Basic Aid District strive to maintain a reserve of 12% as property tax collection is highly volatile and the "Fair Share" and other reductions are difficult to predict for mid-year and multi-year projections.

The following chart indicates the reserve requirements and the amounts budgeted for the current and next two years.

| Fiscal Year | General Fund Expense Budget | Reserve Standard by Percent (3%) | Amount Designated Fund 17 | Designation as a Percentage Fund 17 Only | Balance Available Fund 01 | Designation as a Percentage Fund 01 & 17 |
|-------------|-----------------------------|----------------------------------|---------------------------|--|---------------------------|--|
| 2011/2012 | \$19,567,798.70 | \$587,033.96 | \$1,009,833.46 | 5.16% | \$1,075,093.63 | 10.65% |
| 2012/2013 | \$19,297,735.00 | \$578,932.05 | \$1,034,261.00 | 5.36% | \$949,372.81 | 10.28% |
| 2013/2014 | \$19,552,624.00 | \$586,578.72 | \$1,050,748.00 | 5.37% | \$909,049.13 | 10.02% |

The 2011/12 Ending Fund Balance for Fund 17 is projected to be \$2,418,703.46. Within the projected fund balance, \$1,009,833.46 is designated for Economic Uncertainties. Other Designations of \$350,000.00 is to cover possible reductions in the collection of property taxes.

| FUND 17 FUND BALANCE | |
|-------------------------------------|-----------------------|
| DESCRIPTION | AMOUNT |
| Designated for Economic Uncertainty | \$1,009,833.46 |
| Property Tax Collection Uncertainty | \$350,000.00 |
| Total | \$1,359,833.46 |

Certificated Salary Expense

The annual General Fund Unrestricted and Restricted Budget for Certificated Salary has been developed with the Step and Column increase of 1.5% incorporated. No Cost of Living Adjustment (COLA) has been included in the projection. The 2011-2012 staffing level is projected at 2010-11 plus 1 FTE staffing level. The combined Unrestricted and Restricted budget for Certificated Salaries is projected at \$8,985,443.75

Classified Salary Expense

The annual General Fund Unrestricted and Restricted Budget for Classified Salaries has been developed with the Step and Column increase of 1.5% incorporated. No Cost of Living Adjustment (COLA) has been included in the projection. The combined Unrestricted and Restricted budget for Classified Salaries is projected at \$2,825,735.00.

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Benefits Expense

Employer contributions rates for STRS, FICA, Medicare and Workers Compensation have been budgeted at current years rates. Increase in PERS rate (10.923%) and Unemployment Insurance rate (1.61%) have been incorporated in the budget. Since Health & Welfare contributions are capped for all bargaining units, no increases have been projected. The total benefit budget is \$3,529,017.00.

General Fund Summary of Expenditures

The following chart provides the budgeted expenditures.

| General Unrestricted and Restricted Budgeted Expenditures 11/12 Budget | | |
|---|----------------------|----------------|
| EXPENDITURE | BUDGET | PERCENT |
| Certificated Salaries | 8,985,443.75 | 46.14% |
| Classified Salaries | 2,825,735.00 | 14.51% |
| Employee Benefits | 3,529,017.00 | 18.12% |
| Books and Supplies | 546,486.00 | 2.81% |
| Services and Other Operating Expenditures | 3,001,831.00 | 15.41% |
| Capital Outlay | 18,000.00 | 0.09% |
| Other Outgo | 604,261.00 | 3.10% |
| Direct Support/Indirect Costs | -35,975.00 | -0.18% |
| Total | 19,474,798.75 | 100.00% |

General Fund Balance

The General Unrestricted and Restricted Fund is budgeted with an **Operational Deficit of \$1,910,229.75** (See General Fund Summary – Unrestricted/Restricted, Form 01, Column F, and Row C). However, the Transfer-In of funds from Fund 17 of \$1,320,057.00 will cover a portion of this deficit. The resulting General Unrestricted and Restricted Ending Fund balance for fiscal year 2011/12 is projected to decrease by \$683,172.75 to \$1,368,078.63.

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Other Funds

Changes in fund balances are indicated below. These changes are related to adjusting the budgets to meet the expected annual expenditures. Child Development reflects a 15% funding reduction.

**Fund Balance Summary
11/12 Budget**

| Fund | Description | Beginning Fund Balance | Budgeted Revenue | Budgeted Expenditures | Transfers In/(Out) Other Sources | Ending Fund Balance | Change in Fund Balance |
|------|---|------------------------|------------------|-----------------------|----------------------------------|---------------------|------------------------|
| 12 | CHILD DEVELOPMENT FUND | 14,812.19 | 502,583.00 | 502,583.00 | 0.00 | 14,812.19 | 0.00 |
| 13 | CAFETERIA SPECIAL REVENUE FUND | 67,101.41 | 856,000.00 | 869,542.00 | 0.00 | 53,559.41 | -13,542.00 |
| 14 | DEFERRED MAINTENANCE FUND | 406,623.56 | 4,276.00 | 233,800.00 | 93,000.00 | 270,099.56 | -136,524.00 |
| 17 | SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS | 2,418,703.46 | 24,187.00 | 0.00 | -1,083,057.00 | 1,359,833.46 | -1,058,870.00 |
| 20 | Special Reserve for Postemployment Benefits | 5,491,244.40 | 54,537.00 | 0.00 | -237,000.00 | 5,308,781.40 | -182,463.00 |
| 21 | BUILDING FUND | 46,945.16 | 465.00 | 15,000.00 | 0.00 | 32,410.16 | -14,535.00 |
| 25 | CAPITAL FACILITIES FUND | 430,807.27 | 75,000.00 | 149,150.00 | 0.00 | 356,657.27 | -74,150.00 |
| 40 | SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | 8,868,522.40 | 88,685.00 | 6,457,207.40 | 0.00 | 2,500,000.00 | -6,368,522.40 |

Multi Year Projections

The District's Multi Year Projections of State Revenues were calculated based on the following Dartboard factors.

| MULTIYEAR DARTBOARD ELEMENTS | 2011/2012 | 2012/2013 | 2013/2014 |
|--|-----------|-----------|-----------|
| COLA | 2.24% | 3.20% | 2.70% |
| Revenue Limit Deficit | 19.754% | 19.754% | 19.754% |
| Net Revenue Limit Change for K-12 | 0% | 3.20% | 2.70% |
| Per ADA Reduction | \$330 | 0 | 0 |
| Basic Aid Districts "Fair Share" Reduction | 8.92% | 8.92% | 0.00% |

The District is expected to remain a Basic Aid District for the budget year 2011/12. However, the projections indicate that the District will revert to a Base Revenue District in 2012/13 and 2013/14. Since the "Fair Share" reduction is implemented the year after it is initiated, the District will experience a year of "Fair Share" reductions while in Revenue Limit status. The Total Revenue Limit Sources for 2011/12 is projected at \$13,013,073.00, for 2012/13 is projected at \$13,377,188.18, and for 2013/14 at \$13,808,466.32. The Total Revenues and Other Financing Sources for 2011/12 are budgeted at \$13,101,543.00, for 2012/13 at \$13,282,037.18, and for 2013/14 at \$13,846,605.32.

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Multi Year Expenditures:

In order to develop balanced budgets in the projected years of 2011/12 and 2012/13 certain assumptions were made.

First, per the Board's direction, the 2011/12 projections include certificated staffing level equal to that of 2010/11 plus one additional FTE due to increased enrollment. In 2012/13 enrollment is projected to increase by 20 students. In 2013/14 enrollment is projected to increase by an additional 15 students.

All positions, both certificated and classified, were moved along the step or column. The associated changes in the cost of benefits are also budgeted.

| GENERAL FUND PERSONNEL EXPENSE PROJECTIONS | | | |
|---|---------------|---------------|---------------|
| Expense | 2011/12 | 2012/13 | 2013/14 |
| Certificated Staff Salaries | 7,644,503.75 | 7,759,254.00 | 7,875,643.00 |
| Classified Staff Salaries | 1,883,610.00 | 1,914,275.00 | 1,942,989.00 |
| Benefits | 2,916,180.00 | 2,942,956.00 | 2,963,499.00 |
| Total Personnel Exp. | 12,444,293.75 | 12,616,485.00 | 12,782,131.00 |

Property Tax revenue is projected to increase by 2% in 2012/13 and 2.5% in 2013/14. In each year of the multi-year projections \$350,000 has been designated in Fund 17 for possible tax reductions.

Other expenditures were reduced to coincide with the reduced revenues. These reductions are reflected in the following areas.

| Object Codes | Description | 2011/12 Projected Budget | 2012/13 Change | 2012/13 Projected Budget | 2013/14 Change | 2013/14 Projected Budget |
|--------------|-----------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|
| 1000-1999 | Certificated Salaries | 7,644,503.75 | 114,750.25 | 7,759,254.00 | 116,389.00 | 7,875,643.00 |
| 2000-2999 | Classified Salaries | 1,883,610.00 | 30,665.00 | 1,914,275.00 | 28,714.00 | 1,942,989.00 |
| 3000-3999 | Benefits | 2,916,180.00 | 26,776.00 | 2,942,956.00 | 20,543.00 | 2,963,499.00 |
| 4000-4999 | Materials & Supplies | 223,925.00 | 0.00 | 223,925.00 | 25,032.00 | 248,957.00 |
| 5000-5999 | Services | 1,050,373.00 | -50,576.00 | 999,797.00 | -4,492.00 | 995,305.00 |
| 6000-6999 | Capital Outlay | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 |

Due to the continued reduction in State revenues, the District continues to budget deficit spending.

| Multi Year Projection Decreases in General Fund (01) Fund Balance | | |
|--|----------|---------|
| 2011/12 | 2012/13 | 2013/14 |
| -478,257 | -418,706 | -40,324 |

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The District is in need of long-term solutions to the continued deficit spending trend. With the State imposed reductions of funding, this has become more challenging each year. However, the District is working diligently through its Budget Study Advisory Committee, Board Budget Study Sessions, and through the joint efforts of the Community, Staff, Administration, and Board Members to resolve the issue to maintain and sustain the District's fiscal solvency.

In spite of the challenges imposed by the State, the District has once again successfully addressed the fiscal needs for the budget year 2011/12 and two additional years, 2012/13 and 2013/14 with the ability positively certify the budget.

| Description | Resource Codes | Object Codes | 2010-11 Estimated Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 12,897,435.00 | 1,133,724.00 | 14,031,159.00 | 13,013,073.00 | 1,101,134.00 | 14,114,207.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,604,550.92 | 1,604,550.92 | 0.00 | 906,720.00 | 906,720.00 | -43.5% |
| 3) Other State Revenue | | 8300-8599 | 705,687.00 | 604,246.00 | 1,309,933.00 | 825,917.00 | 787,675.00 | 1,613,592.00 | 23.2% |
| 4) Other Local Revenue | | 8600-8799 | 959,004.00 | 128,337.90 | 1,087,341.90 | 917,027.00 | 13,023.00 | 930,050.00 | -14.5% |
| 5) TOTAL, REVENUES | | | 14,562,126.00 | 3,470,858.82 | 18,032,984.82 | 14,756,017.00 | 2,808,552.00 | 17,564,569.00 | -2.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,736,834.00 | 1,373,819.00 | 9,110,653.00 | 7,644,503.75 | 1,340,940.00 | 8,985,443.75 | -1.4% |
| 2) Classified Salaries | | 2000-2999 | 1,840,600.00 | 970,279.00 | 2,810,879.00 | 1,883,610.00 | 941,616.00 | 2,825,226.00 | 0.5% |
| 3) Employee Benefits | | 3000-3999 | 3,167,568.00 | 585,481.00 | 3,753,049.00 | 2,916,180.00 | 612,784.00 | 3,528,964.00 | -6.0% |
| 4) Books and Supplies | | 4000-4999 | 339,334.00 | 676,696.68 | 1,016,030.68 | 223,925.00 | 323,123.00 | 547,048.00 | -46.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,218,122.00 | 2,188,495.05 | 3,406,617.05 | 1,050,373.00 | 1,951,458.00 | 3,001,831.00 | -11.9% |
| 6) Capital Outlay | | 6000-6999 | 2,014,174.00 | 164,500.00 | 2,178,674.00 | 6,500.00 | 11,500.00 | 18,000.00 | -99.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 608,011.00 | 608,011.00 | 0.00 | 604,261.00 | 604,261.00 | -0.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (248,910.00) | 212,935.00 | (35,975.00) | (238,292.00) | 202,317.00 | (35,975.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 16,067,722.00 | 6,780,216.73 | 22,847,938.73 | 13,486,799.75 | 5,987,999.00 | 19,474,798.75 | -14.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,505,596.00) | (3,309,357.91) | (4,814,953.91) | 1,269,217.25 | (3,179,447.00) | (1,910,229.75) | -60.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 5,332,774.00 | 135,000.00 | 5,467,774.00 | 1,320,057.00 | 0.00 | 1,320,057.00 | -75.9% |
| b) Transfers Out | | 7600-7629 | 93,089.00 | 0.00 | 93,089.00 | 93,000.00 | 0.00 | 93,000.00 | -0.1% |
| 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% |
| c) Contributions | | 8980-8999 | (2,861,873.00) | 2,861,873.00 | 0.00 | (2,974,531.00) | 2,974,531.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,377,812.00 | 2,996,873.00 | 5,374,685.00 | (1,747,474.00) | 2,974,531.00 | 1,227,057.00 | -77.2% |

| Description | Resource Codes | Object Codes | 2010-11 Estimated Actuals | | | 2011-12 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) | | | 872,216.00 | (312,484.91) | 559,731.09 | (478,256.75) | (204,916.00) | (683,172.75) | -222.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 974,119.38 | 517,400.91 | 1,491,520.29 | 1,846,335.38 | 204,916.00 | 2,051,251.38 | 37.5% |
| 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) | | | 974,119.38 | 517,400.91 | 1,491,520.29 | 1,846,335.38 | 204,916.00 | 2,051,251.38 | 37.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 974,119.38 | 517,400.91 | 1,491,520.29 | 1,846,335.38 | 204,916.00 | 2,051,251.38 | 37.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,846,335.38 | 204,916.00 | 2,051,251.38 | 1,368,078.63 | 0.00 | 1,368,078.63 | -33.3% |
| Components of Ending Fund Balance (Actuals) | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 500.00 | 0.00 | 500.00 | | | | |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | | | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | | | | |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | | | | |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | | | | |
| Legally Restricted Balance | | 9740 | 0.00 | 204,916.00 | 204,916.00 | | | | |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.00 | | | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | | | | |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.00 | | | | |
| c) Undesignated Amount | | | 1,845,835.38 | 0.00 | 1,845,835.38 | | | | |
| d) Unappropriated Amount | | | | | | | | | |
| Components of Ending Fund Balance (Budget) | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | | | | 500.00 | 0.00 | 500.00 | |
| Stores | | 9712 | | | | 0.00 | 0.00 | 0.00 | |
| Prepaid Expenditures | | 9713 | | | | 0.00 | 0.00 | 0.00 | |
| All Others | | 9719 | | | | 0.00 | 0.00 | 0.00 | |
| b) Restricted | | | | | | 0.00 | 0.00 | 0.00 | |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | | | | 0.00 | 0.00 | 0.00 | |
| Other Commitments | | 9760 | | | | 0.00 | 0.00 | 0.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | | | | 292,485.00 | 0.00 | 292,485.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | | | | 0.00 | 0.00 | 0.00 | |
| Unassigned/Unappropriated Amount | | | | | | 1,075,093.63 | 0.00 | 1,075,093.63 | |

| Description | Resource Codes | Object Codes | 2010-11 Estimated Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Fixed Assets | | 9400 | | | | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Long-Term Liabilities | | 9660 | | | | | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (310 - H7) | | | 0.00 | 0.00 | 0.00 | | | | |