

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	24,194,313.00	1,401,172.00	25,595,485.00	24,100,206.00	1,401,172.00	25,501,378.00	-0.4%
2) Federal Revenue		8100-8299	13,000.00	2,540,184.58	2,553,184.58	13,000.00	2,250,915.00	2,263,915.00	-11.3%
3) Other State Revenue		8300-8599	3,278,610.85	1,487,683.16	4,766,294.01	1,446,174.00	2,071,784.00	3,517,958.00	-26.2%
4) Other Local Revenue		8600-8799	925,988.37	2,619,793.47	3,545,781.84	1,348,625.00	2,300,439.00	3,649,064.00	2.9%
5) TOTAL REVENUES			28,411,912.22	8,048,833.21	36,460,745.43	26,908,005.00	8,024,310.00	34,932,315.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,813,757.76	3,452,391.62	17,266,149.38	13,711,338.00	3,467,152.00	17,178,490.00	-0.5%
2) Classified Salaries		2000-2999	2,627,775.43	2,361,649.16	4,989,424.59	2,683,021.00	2,192,940.00	4,875,961.00	-2.3%
3) Employee Benefits		3000-3999	5,503,069.08	1,976,946.01	7,480,015.09	6,248,984.00	2,440,502.00	8,689,486.00	16.2%
4) Books and Supplies		4000-4999	754,587.06	1,456,005.45	2,210,592.51	593,632.00	514,010.00	1,107,642.00	-49.9%
5) Services and Other Operating Expenditures		5000-5999	1,713,329.66	5,080,451.54	6,793,781.20	1,461,803.00	4,395,801.00	5,857,604.00	-13.8%
6) Capital Outlay		6000-6999	2,200.00	37,176.00	39,376.00	2,200.00	19,149.00	21,349.00	-45.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(143,420.39)	91,420.39	(52,000.00)	(127,913.00)	75,913.00	(52,000.00)	0.0%
9) TOTAL EXPENDITURES			24,271,298.60	14,456,040.17	38,727,338.77	24,573,065.00	13,105,467.00	37,678,532.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,140,613.62	(6,407,206.96)	(2,266,593.34)	2,334,940.00	(5,081,157.00)	(2,746,217.00)	21.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,300.00	0.00	15,300.00	15,300.00	0.00	15,300.00	0.0%
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	(5,465,820.00)	5,465,820.00	0.00	(5,024,774.00)	5,024,774.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,450,520.00)	5,465,820.00	15,300.00	(5,009,474.00)	5,024,774.00	15,300.00	0.0%

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)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance					(2,251,293.34)		(2,674,534.00)	(56,383.00)	(2,730,917.00)	21.3%
a) As of July 1 - Unaudited		9791	4,255,853.61	2,281,378.26	6,537,231.87	2,945,947.23	2,945,947.23	1,339,991.30	4,285,938.53	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,255,853.61	2,281,378.26	6,537,231.87	2,945,947.23	2,945,947.23	1,339,991.30	4,285,938.53	-34.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,255,853.61	2,281,378.26	6,537,231.87	2,945,947.23	2,945,947.23	1,339,991.30	4,285,938.53	-34.4%
2) Ending Balance, June 30 (E + F1e)			2,945,947.23	1,339,991.30	4,285,938.53	271,413.23	271,413.23	1,283,608.30	1,555,021.53	-63.7%
Components of Ending Fund Balance (Actuals)										
a) Reserve for			0.00	0.00	0.00					
Revolving Cash		9711	0.00	0.00	0.00					
Stores		9712	0.00	0.00	0.00					
Prepaid Expenditures		9713	0.00	0.00	0.00					
All Others		9719	0.00	0.00	0.00					
General Reserve		9730	0.00	0.00	0.00					
Legally Restricted Balance		9740	0.00	0.00	0.00					
b) Designated Amounts			0.00	0.00	0.00					
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		9790	2,945,947.23	1,339,991.30	4,285,938.53					
d) Unappropriated Amount		9790								
Components of Ending Fund Balance (Budget)										
a) Nonspendable										
Revolving Cash		9711				0.00	0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	1,283,608.30	1,283,608.30	
c) Committed										

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)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				271,413.23	0.00	271,413.23	

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
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	24,100,206.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,555.97	3.20%	6,765.76	2.70%	6,948.44
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		4,439.82	-1.91%	4,354.83	-1.15%	4,304.83
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		29,107,326.73	1.22%	29,463,734.62	1.52%	29,911,852.97
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)		29,107,326.73	1.22%	29,463,734.62	1.52%	29,911,852.97
f. Deficit Factor (Form RL, line 16)		0.80392	0.00%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		23,399,962.10	1.22%	23,686,485.54	1.52%	24,046,736.84
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		1,074,101.90	20.70%	1,296,448.00	11.57%	1,446,410.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(494,907.00)	0.00%	(494,907.00)	0.00%	(494,907.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		121,049.00	0.00%	121,049.00	0.00%	121,049.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		24,100,206.00	2.11%	24,609,075.54	2.07%	25,119,288.84
2. Federal Revenues	8100-8299	13,000.00	0.00%	13,000.00	0.00%	13,000.00
3. Other State Revenues	8300-8599	1,446,174.00	0.00%	1,446,174.00	0.00%	1,446,174.00
4. Other Local Revenues	8600-8799	1,348,625.00	3.71%	1,398,625.00	0.00%	1,398,625.00
5. Other Financing Sources	8900-8999	(5,009,474.00)	3.00%	(5,159,758.22)	3.00%	(5,314,550.97)
6. Total (Sum lines A1k thru A5)		21,898,531.00	1.87%	22,307,116.32	1.59%	22,662,536.87
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				13,711,338.00		13,995,113.07
b. Step & Column Adjustment				205,670.07		
c. Cost-of-Living Adjustment						
d. Other Adjustments				78,105.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,711,338.00	2.07%	13,995,113.07	0.00%	13,995,113.07
2. Classified Salaries						
a. Base Salaries				2,683,021.00		2,735,799.32
b. Step & Column Adjustment				40,245.32		
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,533.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,683,021.00	1.97%	2,735,799.32	0.00%	2,735,799.32
3. Employee Benefits	3000-3999	6,248,984.00	5.00%	6,561,433.20	5.00%	6,889,504.86
4. Books and Supplies	4000-4999	593,632.00	0.00%	593,632.00	0.00%	593,632.00
5. Services and Other Operating Expenditures	5000-5999	1,461,803.00	-0.81%	1,450,000.00	0.00%	1,450,000.00
6. Capital Outlay	6000-6999	2,200.00	0.00%	2,200.00	0.00%	2,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(127,913.00)	0.00%	(127,913.00)	0.00%	(127,913.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(2,105,000.00)		(3,402,534.42)
11. Total (Sum lines B1 thru B10)		24,573,065.00	-5.97%	23,105,264.59	-4.20%	22,135,801.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,674,534.00)		(798,148.27)		526,735.04
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,945,947.23		271,413.23		(526,735.04)
2. Ending Fund Balance (Sum lines C and D1)		271,413.23		(526,735.04)		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	271,413.23		(526,735.04)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		271,413.23		(526,735.04)		0.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	271,413.23		(526,735.04)		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	4,359,113.16		4,349,113.00		4,369,113.00
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		4,630,526.39		3,822,377.96		4,369,113.00

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.

1d. \$78,105 adjustment for certificated furlough day paid for in Federal Jobs RS3205 in 2011-12. 2d. \$12,533 adjustment for classified furlough day paid for in Federal Jobs RS3205. \$2.6million cuts needed in 2012-13 to balance budget. Cuts to be determined in 2011-12.