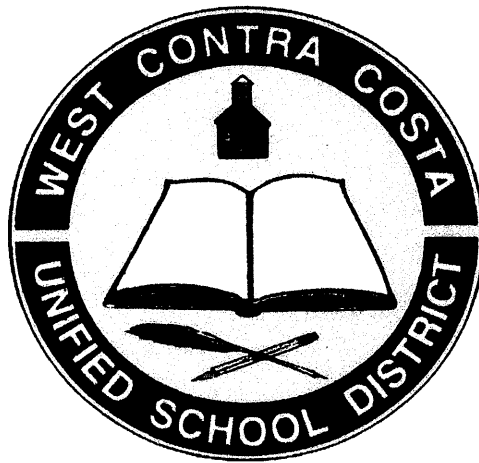


WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



2010-2011 Unaudited Actuals Financial Report

September 21, 2011



West Contra Costa Unified School District

2010-2011 Unaudited Actuals Financial Report

Board Members

Charles Ramsey
Board President

Madeline Kronenberg
Board Clerk

Antonio Medrano
Board Member

Elaine Merriweather
Board Member

Tony Thurmond
Board Member

District Staff

Bruce Harter
Superintendent

Sheri Gamba
*Associate Superintendent
Business Services*

Lisa Erwin
*Executive Director
Business Services*

Martin Coyne
*Executive Director
Business Services (Bond)*

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 3	CAPITAL OUTLAY FUNDS Schedule 5	OTHER FUNDS Schedule 7	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	Total				
ASSETS							
Cash in County Treasury	\$ (12,323,861)	\$ 25,784,813	\$ 13,460,951	\$ 6,579,549	\$ 64,765,651	\$ 38,158,158	\$ 122,964,310
Cash in Banks	-	18,801	18,801	62,466	-	-	81,268
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	-	-	-	-	7,935,590	1,286,577	9,222,167
Cash Collections Awaiting Deposit	-	-	-	1,000	-	-	1,000
Investments	93	-	93	6,823,683	67,873,504	16,137,540	90,834,820
Accounts Receivable	34,152,049	14,615,074	48,767,123	4,632,263	201,269	1,002,538	54,603,193
Due From Other Funds	-	-	-	-	410,000	-	410,000
Stores Inventories	237,233	-	237,233	-	-	-	237,233
Prepaid Expense	60,000	-	60,000	431,979	-	-	491,979
Total Assets	\$ 22,195,514	\$ 40,418,688	\$ 62,614,202	\$ 18,530,940	\$ 141,186,014	\$ 56,584,813	\$ 278,915,969
LIABILITIES							
Accounts Payable	3,756,616	6,664,819	10,421,435	609,006	19,899,946	248,093	31,178,480
Due to Other Funds	-	-	-	410,000	-	1	410,001
Temporary Loans	-	-	-	-	-	-	-
Deferred Revenue	-	6,623,552	6,623,552	67,642	-	-	6,691,194
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	3,756,616	13,288,371	17,044,987	1,086,647	19,899,946	748,094	38,779,674
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	237,233	-	237,233	431,979	-	-	669,212
Prepaid Expenditures	60,000	-	60,000	-	-	-	60,000
Legally Restricted Balances	-	25,451,781	25,451,781	-	-	-	25,451,781
Designations of Fund Balance For:	-	-	-	-	-	-	-
Economic Uncertainties	7,860,452	-	7,860,452	-	-	-	7,860,452
Parcel Tax	-	1,678,536	1,678,536	-	-	-	1,678,536
Undesignated Amount	10,211,213	0	10,211,213	17,012,314	121,286,068	55,836,719	204,346,313
Total Fund Balance	18,438,898	27,130,317	45,569,215	17,444,293	121,286,068	55,836,719	240,136,295
Total Liabilities and Fund Balance	\$ 22,195,514	\$ 40,418,688	\$ 62,614,202	\$ 18,530,940	\$ 141,186,014	\$ 56,584,813	\$ 278,915,969

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 4	CAPITAL OUTLAY FUNDS Schedule 6	OTHER FUNDS Schedule 8	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
REVENUES						
Revenue Limit Sources	\$ 140,814,995	\$ 7,099,631	\$ 147,914,627	\$ -	\$ -	\$ 147,914,627
Federal Revenues	25,453	32,719,201	32,744,655	-	2,379,974	45,959,441
Other State Revenues	26,987,672	36,871,568	63,859,240	24,580,020	557,126	96,730,002
Other Local Revenues	3,323,988	18,679,721	22,003,709	1,305,970	63,923,116	89,014,907
Total Revenues	171,152,109	95,370,121	266,522,230	25,885,990	66,860,217	379,618,976
EXPENDITURES						
Certificated Salaries	68,272,111	37,718,866	105,990,977	-	-	108,493,016
Classified Salaries	18,193,112	20,790,690	38,983,802	723,397	-	45,113,190
Employee Benefits	37,412,152	20,749,474	58,161,626	238,371	-	60,832,937
Book and Supplies	1,536,706	9,832,608	11,369,314	2,349,357	290,527	19,240,414
Services and Other Operating Expenditures	8,503,317	32,555,716	41,059,033	8,463,835	21,946,300	72,105,074
Capital Outlay	146,492	185,412	331,904	94,150,354	-	94,598,076
Other Outgo	3,808,818	-	3,808,818	-	48,220,651	52,126,993
Direct/Indirect Support Costs	(2,097,861)	1,407,464	(690,397)	-	-	-
Total Expenditures	135,774,847	123,240,230	259,015,078	105,925,314	70,457,478	452,509,701
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	35,377,262	(27,870,109)	7,507,153	(80,039,324)	(3,597,261)	(72,890,725)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	10,115	-	10,115	10,870,121	1,600,000	18,820,056
Interfund Transfers Out	3,000,000	-	3,000,000	12,470,121	10,115	18,820,056
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	316,867	-	316,867
Contributions To Restricted Programs	(29,387,899)	29,387,899	-	-	-	-
Total Other Financing Sources and Uses	(32,377,785)	29,387,899	(2,989,885)	(1,916,867)	1,589,885	(316,867)
NET CHANGE IN FUND BALANCE	2,999,477	1,517,790	4,517,267	(81,956,191)	(2,007,376)	(73,207,592)
BEGINNING FUND BALANCE JULY 1, 2010	15,439,421	25,612,527	41,051,947	203,242,259	57,844,095	313,343,887
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	15,439,421	25,612,527	41,051,947	203,242,259	57,844,095	313,343,887
ENDING FUND BALANCE JUNE 30, 2011	\$ 18,438,898	\$ 27,130,317	\$ 45,569,215	\$ 121,286,068	\$ 55,836,719	\$ 240,136,295

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
ASSETS						
Cash in County Treasury	\$ 559,116	\$ 316,354	\$ 4,682	\$ 1,194,673	\$ 4,504,724	\$ 6,579,549
Cash in Banks	24,955	-	37,511	-	-	62,466
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	1,000	-	-	1,000
Investments	3,202	-	-	-	-	-
Accounts Receivable	-	-	-	-	6,820,481	6,823,683
Due From Other Funds	1,546,984	115,621	2,959,064	1,784	8,809	4,632,263
Prepaid Expenditures	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
	-	-	431,979	-	-	431,979
Total Assets	\$ 2,134,257	\$ 431,975	\$ 3,434,237	\$ 1,196,457	\$ 11,334,014	\$ 18,530,940

LIABILITIES

Accounts Payable	188,400	148,519	272,087	-	-	609,006
Due to Other Funds	-	-	410,000	-	-	410,000
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	67,642	-	-	-	67,642
Other Liabilities	-	-	-	-	-	-
Total Liabilities	188,400	216,161	682,087	-	-	1,086,647

FUND BALANCE

Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	431,979	-	-	431,979
Prepaid Expenditures	-	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-	-
Undesignated Amount	1,945,858	215,814	2,320,171	1,196,457	11,334,014	17,012,314
Total Fund Balance	1,945,858	215,814	2,752,150	1,196,457	11,334,014	17,444,293
Total Liabilities and Fund Balance	\$ 2,134,257	\$ 431,975	\$ 3,434,237	\$ 1,196,457	\$ 11,334,014	\$ 18,530,940

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	363,357	195,751	10,275,704	-	-	10,834,813
Other State Revenues	3,310,121	2,465,724	860,675	1,097,096	-	7,733,616
Other Local Revenues	369,888	269,084	1,105,876	6,247	31,016	1,782,111
Total Revenues	4,043,366	2,930,560	12,242,255	1,103,343	31,016	20,350,540

EXPENDITURES

Certificated Salaries	1,364,349	1,137,691	-	-	-	2,502,039
Classified Salaries	584,157	717,706	4,104,128	-	-	5,405,991
Employee Benefits	394,077	594,820	1,444,043	-	-	2,432,940
Book and Supplies	87,793	219,860	4,923,562	-	-	5,231,215
Services and Other Operating Expenditures	240,733	68,324	316,072	10,778	-	635,907
Capital Outlay	-	-	114,467	1,351	-	115,818
Other Outgo	-	97,524	-	-	-	97,524
Direct/Indirect Support Costs	101,492	110,924	477,981	-	-	690,397
Total Expenditures	2,772,601	2,946,850	11,380,252	12,129	-	17,111,832

INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS

	1,270,765	(16,291)	862,004	1,091,213	31,016	3,238,708
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	1,339,820	5,000,000	6,339,820
Interfund Transfers Out	1,000,000	-	-	2,339,820	-	3,339,820
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	(1,000,000)	5,000,000	3,000,000

NET CHANGE IN FUND BALANCE

	270,765	(16,291)	862,004	91,213	5,031,016	6,238,708
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BEGINNING FUND BALANCE JULY 1, 2010

Other Restatements

	1,675,092	232,105	1,890,146	1,105,244	6,302,998	11,205,586
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ADJUSTED BEGINNING FUND BALANCE

	1,675,092	232,105	1,890,146	1,105,244	6,302,998	11,205,586
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ENDING FUND BALANCE JUNE 30, 2011

\$	1,945,858	\$	215,815	\$	2,752,150	\$	1,196,457	\$	11,334,014	\$	17,444,294
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

CAPITAL OUTLAY FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
ASSETS					
Cash in County Treasury	\$ 55,586,909	\$ 1,940,266	\$ 9,469	\$ 7,229,007	\$ 64,765,651
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	7,611,652	-	-	323,938	7,935,590
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	66,716,904	1,156,600	-	-	67,873,504
Accounts Receivable	178,741	4,313	4,487	13,728	201,269
Due From Other Funds	-	410,000	-	-	410,000
Prepaid Expenditures	-	-	-	-	-
Stores Inventories	-	-	-	-	-
Total Assets	\$ 130,094,205	\$ 3,511,179	\$ 13,956	\$ 7,566,673	\$ 141,186,014

LIABILITIES

Accounts Payable				423,105	19,899,946
Due to Other Funds	19,434,079	42,762	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Liabilities	19,434,079	42,762	-	423,105	19,899,946

FUND BALANCE

Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-
Undesignated Amount	110,660,126	3,468,417	13,956	7,143,568	121,286,068
Total Fund Balance	110,660,126	3,468,417	13,956	7,143,568	121,286,068
Total Liabilities and Fund Balance	\$ 130,094,205	\$ 3,511,179	\$ 13,956	\$ 7,566,673	\$ 141,186,014

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

CAPITAL OUTLAY FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	20,387,452	4,192,568	24,580,020
Other Local Revenues	679,831	(131,522)	18,948	738,713	1,305,970
Total Revenues	679,831	(131,522)	20,406,400	4,931,280	25,885,990

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	701,102	-	-	22,295	723,397
Employee Benefits	233,215	-	-	5,157	238,371
Book and Supplies	2,204,656	132	-	144,568	2,349,357
Services and Other Operating Expenditures	3,720,040	338,487	-	4,405,307	8,463,835
Capital Outlay	72,641,420	786,890	20,438,952	283,092	94,150,354
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	79,500,433	1,125,510	20,438,952	4,860,419	105,925,314

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

	(78,820,602)	(1,257,031)	(32,552)	70,861	(80,039,324)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	9,113,052	-	-	1,757,069	10,870,121
Interfund Transfers Out	11,701,246	-	-	768,875	12,470,121
Other Sources	-	-	-	-	-
Other Uses	316,867	-	-	-	316,867
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	(2,905,062)	-	-	988,194	(1,916,867)

NET CHANGE IN FUND BALANCE

	(81,725,664)	(1,257,031)	(32,552)	1,059,056	(81,956,191)
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BEGINNING FUND BALANCE JULY 1, 2010

Other Restatements	192,385,790	4,725,449	46,508	6,084,513	203,242,259
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ADJUSTED BEGINNING FUND BALANCE

	192,385,790	4,725,449	46,508	6,084,513	203,242,259
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ENDING FUND BALANCE JUNE 30, 2011

	\$ 110,660,126	\$ 3,468,417	\$ 13,956	\$ 7,143,568	\$ 121,286,068
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - OTHER FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPS)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS						
Cash in County Treasury	\$ 32,002,545	\$ -	\$ 14,786	\$ 2,538,819	\$ 3,602,008	\$ 38,158,158
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	1,276,877	-	9,700	-	1,286,577
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	8,993,124	-	7,144,415	16,137,540
Accounts Receivable	21,657	-	12,471	-	968,410	1,002,538
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Total Assets	\$ 32,024,202	\$ 1,276,877	\$ 9,020,381	\$ 2,548,519	\$ 11,714,834	\$ 56,584,813
LIABILITIES						
Accounts Payable	-	-	-	247,668	425	248,093
Due to Other Funds	1	-	-	-	-	1
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	1	-	-	747,668	425	748,094
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-	-
Undesignated Amount	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
Total Fund Balance	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
Total Liabilities and Fund Balance	\$ 32,024,202	\$ 1,276,877	\$ 9,020,381	\$ 2,548,519	\$ 11,714,834	\$ 56,584,813

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPS)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	2,379,974	-	-	-	-	2,379,974
Other State Revenues	557,126	-	-	-	-	557,126
Other Local Revenues	41,687,270	-	41,736	3,165,990	19,028,120	63,923,116
Total Revenues	44,624,370	-	41,736	3,165,990	19,028,120	66,860,217
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Book and Supplies	-	-	-	290,527	-	290,527
Services and Other Operating Expenditures	-	-	-	2,833,455	19,112,844	21,946,300
Capital Outlay	-	-	-	-	-	-
Other Outgo	48,220,651	-	-	-	-	48,220,651
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	48,220,651	-	-	3,123,983	19,112,844	70,457,478
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(3,596,280)	-	41,736	42,007	(84,724)	(3,597,261)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,600,000	-	-	-	-	1,600,000
Interfund Transfers Out	-	10,115	-	-	-	10,115
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,600,000	(10,115)	-	-	-	1,589,885
NET CHANGE IN FUND BALANCE	(1,996,280)	(10,115)	41,736	42,007	(84,724)	(2,007,376)
BEGINNING FUND BALANCE JULY 1, 2010	34,020,482	1,286,991	8,978,644	1,758,844	11,799,133	57,844,095
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	34,020,482	1,286,991	8,978,644	1,758,844	11,799,133	57,844,095
ENDING FUND BALANCE JUNE 30, 2011	\$ 32,024,202	\$ 1,276,877	\$ 9,020,381	\$ 1,800,851	\$ 11,714,409	\$ 55,836,719

**2010-2011 UNAUDITED ACTUALS
STATE FORMS**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DAY	Community Day Schools		
DEBT	Schedule of Long-Term Liabilities	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2010-11 Unaudited 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	140,814,995.22	7,099,631.37	147,914,626.59	140,887,629.00	7,107,208.00	147,994,837.00	0.1%
2) Federal Revenue		8100-8299	25,453.38	32,719,201.14	32,744,654.52	0.00	27,810,811.00	27,810,811.00	-15.1%
3) Other State Revenue		8300-8599	26,987,672.00	36,871,567.91	63,859,239.91	25,499,633.00	34,373,065.00	59,872,698.00	-6.2%
4) Other Local Revenue		8600-8799	3,323,988.45	18,679,720.81	22,003,709.26	2,721,459.00	16,642,105.00	19,363,564.00	-12.0%
5) TOTAL, REVENUES			171,152,109.05	95,370,121.23	266,522,230.28	169,108,721.00	85,933,189.00	255,041,910.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,272,111.29	37,718,865.89	105,990,977.18	66,360,814.00	37,983,645.00	104,344,459.00	-1.6%
2) Classified Salaries		2000-2999	18,193,111.69	20,790,689.95	38,983,801.64	19,728,052.00	19,747,028.00	39,475,080.00	1.3%
3) Employee Benefits		3000-3999	37,412,152.11	20,749,474.22	58,161,626.33	37,232,408.00	24,162,745.00	61,395,153.00	5.6%
4) Books and Supplies		4000-4999	1,536,706.24	9,832,608.13	11,369,314.37	3,399,622.00	4,586,567.00	7,986,189.00	-29.8%
5) Services and Other Operating Expenditures		5000-5999	8,503,316.58	32,555,716.06	41,059,032.64	9,223,226.00	31,629,918.00	40,853,144.00	-0.5%
6) Capital Outlay		6000-6999	146,492.35	185,411.78	331,904.13	111,500.00	2,734,599.00	2,846,099.00	757.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,808,818.31	0.00	3,808,818.31	4,510,179.00	0.00	4,510,179.00	18.4%
7400-7499			(2,097,861.28)	1,407,464.32	(690,396.96)	(1,863,535.00)	1,157,700.00	(705,835.00)	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,774,847.29	123,240,230.35	259,015,077.64	138,702,266.00	122,002,202.00	260,704,468.00	0.7%
9) TOTAL, EXPENDITURES			35,377,261.76	(27,870,109.12)	7,507,152.64	30,406,455.00	(36,069,013.00)	(5,662,558.00)	-175.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,114.65	0.00	10,114.65	1,872,000.00	0.00	1,872,000.00	18407.8%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
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	(29,387,899.46)	29,387,899.46	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,377,784.81)	29,387,899.46	(2,989,885.35)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			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)			2,999,476.95	1,517,790.34	4,517,267.29	(50,612.00)	(3,739,946.00)	(3,790,558.00)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77
2) Ending Balance, June 30 (E + F1e)			18,438,897.85	27,130,316.92	45,569,214.77	18,388,285.85	23,390,370.92	41,778,656.77
Components of Ending Fund Balance (Actuals)								
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00			
Stores		9712	237,232.78	0.00	237,232.78			
Prepaid Expenditures		9713	60,000.00	0.00	60,000.00			
All Others		9719	0.00	0.00	0.00			
General Reserve		9730	0.00	0.00	0.00			
Legally Restricted Balance		9740	0.00	27,130,316.92	27,130,316.92			
b) Designated Amounts								
Designated for Economic Uncertainties		9770	7,860,452.00	0.00	7,860,452.00			
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	10,211,213.07	0.00	10,211,213.07			
d) Unappropriated Amount		9790						
Components of Ending Fund Balance (Budget)								
a) Nonspendable		9711				70,000.00	0.00	70,000.00
Revolving Cash		9712				230,000.00	0.00	230,000.00
Stores		9713				0.00	0.00	0.00
Prepaid Expenditures		9719				0.00	0.00	0.00
All Others								
b) Restricted		9740				0.00	23,390,371.03	23,390,371.03
c) Committed								

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
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)	
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				7,821,134.00	0.00	7,821,134.00	
Unassigned/Unappropriated Amount		9790				10,267,151.85	(0.11)	10,267,151.74	

			2010-11 Unaudited Actuals			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) In County Treasury		9110	(12,323,861.45)	25,784,812.68	13,460,951.23			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	18,801.41	18,801.41			
c) in Revolving Fund		9130	70,000.00	0.00	70,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	93.76	0.00	93.76			
3) Accounts Receivable		9200	29,875,585.94	6,501,613.89	36,377,199.83			
4) Due from Grantor Government		9290	4,276,463.00	8,113,459.55	12,389,922.55			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	237,232.78	0.00	237,232.78			
7) Prepaid Expenditures		9330	60,000.00	0.00	60,000.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Fixed Assets		9400						
10) TOTAL ASSETS			22,195,514.03	40,418,687.53	62,614,201.56			
H. LIABILITIES								
1) Accounts Payable		9500	3,756,616.18	5,699,471.15	9,456,087.33			
2) Due to Grantor Governments		9590	0.00	965,347.86	965,347.86			
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	6,623,551.60	6,623,551.60			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			3,756,616.18	13,288,370.61	17,044,986.79			
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			18,438,897.85	27,130,316.92	45,569,214.77			

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	91,440,629.00	0.00	91,440,629.00	93,216,540.00	0.00	93,216,540.00	1.9%
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	722,880.25	0.00	722,880.25	702,088.00	0.00	702,088.00	-2.9%
Timber Yield Tax		8022	4.40	0.00	4.40	1.00	0.00	1.00	-77.3%
Other Subventions/In-Lieu Taxes		8029	3,459.68	0.00	3,459.68	3,508.00	0.00	3,508.00	1.4%
County & District Taxes									
Secured Roll Taxes		8041	46,825,670.98	0.00	46,825,670.98	48,156,319.00	0.00	48,156,319.00	2.8%
Unsecured Roll Taxes		8042	2,458,746.93	0.00	2,458,746.93	2,123,918.00	0.00	2,123,918.00	-13.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	900,406.22	0.00	900,406.22	593,109.00	0.00	593,109.00	-34.1%
Education Revenue Augmentation Fund (ERAF)		8045	5,241,424.06	0.00	5,241,424.06	5,368,040.00	0.00	5,368,040.00	2.4%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	1,813,999.99	0.00	1,813,999.99				
Community Redevelopment Funds (SB 617/699/1992)		8047	179,212.61	0.00	179,212.61	0.00	0.00	0.00	-100.0%
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			149,586,434.12	0.00	149,586,434.12	150,163,523.00	0.00	150,163,523.00	0.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,099,631.37)		(7,099,631.37)	(7,107,208.00)		(7,107,208.00)	0.1%
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%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
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)	
Special Education ADA Transfer	6500	8091		7,099,631.37	7,099,631.37		7,107,208.00	7,107,208.00	0.1%
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	555,198.27	0.00	555,198.27	507,947.00	0.00	507,947.00	-8.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,227,005.80)	0.00	(2,227,005.80)	(2,676,633.00)	0.00	(2,676,633.00)	20.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			140,814,995.22	7,099,631.37	147,914,626.59	140,887,629.00	7,107,208.00	147,994,837.00	0.1%
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	8,710,542.00	8,710,542.00		5,774,513.00	5,774,513.00	-33.7%
Special Education Discretionary Grants		8182	0.00	1,384,489.71	1,384,489.71	0.00	908,011.00	908,011.00	-34.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00		0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		21,035,262.85	21,035,262.85		19,702,158.00	19,702,158.00	-6.3%
Vocational and Applied Technology Education	3500-3699	8290		267,118.00	267,118.00		242,834.00	242,834.00	-9.1%
Safe and Drug Free Schools	3700-3799	8290		52,250.49	52,250.49		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	25,453.38	1,269,538.09	1,294,991.47	0.00	1,183,295.00	1,183,295.00	-8.6%
TOTAL, FEDERAL REVENUE			25,453.38	32,719,201.14	32,744,654.52	0.00	27,810,811.00	27,810,811.00	-15.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	2430	8319		10,443.13	10,443.13			0.00	-100.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,037,353.00	17,037,353.00			17,197,393.00	0.9%
Prior Years	6500	8319		17.00	17.00			0.00	-100.0%
Home-to-School Transportation	7230	8311		382,553.00	382,553.00			386,207.00	1.0%
Economic Impact Aid	7090-7091	8311		6,074,084.00	6,074,084.00			5,968,537.00	-1.7%
Spec. Ed. Transportation	7240	8311		1,490,105.00	1,490,105.00			1,510,808.00	1.4%
All Other State Apportionments - Current Year	All Other	8311	1,130,219.00	0.00	1,130,219.00	1,129,783.00	0.00	1,129,783.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	50,420.09	0.00	50,420.09	0.00	0.00	0.00	-100.0%
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	8,283,225.00	0.00	8,283,225.00	8,749,400.00	0.00	8,749,400.00	5.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	872,962.00	0.00	872,962.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,427,143.59	541,998.42	3,969,142.01	3,135,851.00	494,391.00	3,630,242.00	-8.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00			0.00	0.0%
Healthy Start	6240	8590		97,558.53	97,558.53			0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.0%

			2010-11 Unaudited Actuals			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
School Community Violence Prevention Grant	7391	8590		98,190.62	98,190.62		0.00	0.00
Quality Education Investment Act	7400	8590		5,367,600.00	5,367,600.00		4,285,319.00	4,285,319.00
All Other State Revenue	All Other	8590	13,223,702.32	5,771,665.21	18,995,367.53	12,484,599.00	4,530,410.00	17,015,009.00
TOTAL, OTHER STATE REVENUE			26,987,672.00	36,871,567.91	63,859,239.91	25,499,633.00	34,373,065.00	59,872,698.00
								% Diff Column C & F
								-100.0%
								-20.2%
								-10.4%
								-6.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
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	9,699,860.84	9,699,860.84	0.00	9,749,267.00	9,749,267.00	0.5%
Other		8622	0.00	5,512,779.07	5,512,779.07	0.00	5,500,000.00	5,500,000.00	-0.2%
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	263,892.67	0.00	263,892.67	221,459.00	0.00	221,459.00	-16.1%
Interest		8660	133,551.85	0.00	133,551.85	100,000.00	0.00	100,000.00	-25.1%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	2,926,543.93	3,467,080.90	6,393,624.83	2,400,000.00	1,392,838.00	3,792,838.00	-40.7%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
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		0.00	0.00		0.00	0.00	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			3,323,988.45	18,679,720.81	22,003,709.26	2,721,459.00	16,642,105.00	19,363,564.00	-12.0%
TOTAL, REVENUES			171,152,109.05	95,370,121.23	266,522,230.28	169,108,721.00	85,933,189.00	255,041,910.00	-4.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	60,347,669.94	24,861,934.84	85,209,604.78	58,158,191.00	27,526,530.00	85,684,721.00	0.6%
Certificated Pupil Support Salaries		1200	81,463.45	5,513,912.69	5,595,376.14	137,123.00	5,306,332.00	5,443,455.00	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,685,940.17	2,921,874.78	10,607,814.95	7,711,829.00	2,289,469.00	10,001,298.00	-5.7%
Other Certificated Salaries		1900	157,037.73	4,421,143.58	4,578,181.31	353,671.00	2,861,314.00	3,214,985.00	-29.8%
TOTAL, CERTIFICATED SALARIES			68,272,111.29	37,718,865.89	105,990,977.18	66,360,814.00	37,983,645.00	104,344,459.00	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	322,742.37	9,825,602.72	10,148,345.09	345,595.00	10,194,444.00	10,540,039.00	3.9%
Classified Support Salaries		2200	8,151,677.18	5,077,755.02	13,229,432.20	9,040,370.00	4,873,922.00	13,914,292.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,703,405.99	436,028.45	2,139,434.44	1,708,967.00	384,970.00	2,093,937.00	-2.1%
Clerical, Technical and Office Salaries		2400	7,426,441.66	2,003,625.55	9,430,067.21	8,103,402.00	1,997,104.00	10,100,506.00	7.1%
Other Classified Salaries		2900	588,844.49	3,447,678.21	4,036,522.70	529,718.00	2,296,588.00	2,826,306.00	-30.0%
TOTAL, CLASSIFIED SALARIES			18,193,111.69	20,790,689.95	38,983,801.64	19,728,052.00	19,747,028.00	39,475,080.00	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,569,726.76	2,827,626.30	8,397,353.06	5,490,628.00	3,078,248.00	8,568,876.00	2.0%
PERS		3201-3202	1,691,338.46	1,660,367.78	3,351,706.24	1,981,214.00	2,132,333.00	4,113,547.00	22.7%
OASDI/Medicare/Alternative		3301-3302	2,282,378.60	2,071,586.79	4,353,965.39	2,439,652.00	2,066,989.00	4,506,641.00	3.5%
Health and Welfare Benefits		3401-3402	12,417,181.35	6,886,249.71	19,303,431.06	12,587,394.00	7,612,184.00	20,199,578.00	4.6%
Unemployment Insurance		3501-3502	842,407.85	437,699.79	1,280,107.64	1,601,720.00	926,251.00	2,527,971.00	97.5%
Workers' Compensation		3601-3602	2,098,744.25	1,424,659.60	3,523,403.85	2,107,406.00	1,421,212.00	3,528,618.00	0.1%
OPEB, Allocated		3701-3702	12,219,477.16	5,251,416.74	17,470,893.90	10,778,350.00	6,728,765.00	17,507,115.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	290,897.68	189,867.51	480,765.19	246,044.00	196,763.00	442,807.00	-7.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,412,152.11	20,749,474.22	58,161,626.33	37,232,408.00	24,162,745.00	61,395,153.00	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	392.40	2,622,220.58	2,622,612.98	2,000,000.00	750,000.00	2,750,000.00	4.9%
Books and Other Reference Materials		4200	0.00	171.69	171.69	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
Materials and Supplies		4300	1,434,126.18	5,033,034.01	6,467,160.19	1,309,972.00	3,669,625.00	4,979,597.00	-23.0%
Noncapitalized Equipment		4400	102,187.66	2,177,181.85	2,279,369.51	89,650.00	166,942.00	256,592.00	-88.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,536,706.24	9,832,608.13	11,369,314.37	3,399,622.00	4,586,567.00	7,986,189.00	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	88,626.90	15,332,755.81	15,421,382.71	0.00	2,326,461.00	2,326,461.00	-84.9%
Travel and Conferences		5200	78,812.44	756,143.76	834,956.20	118,050.00	434,126.00	552,176.00	-33.9%
Dues and Memberships		5300	67,477.00	56,440.49	123,917.49	78,686.00	45,500.00	124,186.00	0.2%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Operations and Housekeeping Services		5500	5,599,327.41	2,600.00	5,601,927.41	5,471,565.00	100,000.00	5,571,565.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,438,029.24	729,495.06	2,167,524.30	1,930,828.00	1,670,560.00	3,601,388.00	66.2%
Transfers of Direct Costs		5710	(6,310,000.00)	6,310,000.00	0.00	(6,320,000.00)	6,320,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,471.25	249,364.08	255,835.33	3,700.00	24,800.00	28,500.00	-88.9%
Professional/Consulting Services and Operating Expenditures		5800	4,732,652.25	9,103,971.27	13,836,623.52	4,983,197.00	20,698,181.00	25,681,378.00	85.6%
Communications		5900	1,301,920.09	14,945.59	1,316,865.68	1,457,200.00	10,290.00	1,467,490.00	11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,503,316.58	32,555,716.06	41,059,032.64	9,223,226.00	31,629,918.00	40,853,144.00	-0.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	99,163.45	99,163.45	0.00	2,714,599.00	2,714,599.00	2637.5%
Buildings and Improvements of Buildings		6200	0.00	12,484.46	12,484.46	0.00	0.00	0.00	-100.0%
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	146,492.35	73,763.87	220,256.22	111,500.00	20,000.00	131,500.00	-40.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			146,492.35	185,411.78	331,904.13	111,500.00	2,734,599.00	2,846,099.00	757.5%
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	51,428.00	0.00	51,428.00	52,000.00	0.00	52,000.00	1.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
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	686,476.26	0.00	686,476.26	591,101.00	0.00	591,101.00	-13.9%
Other Debt Service - Principal		7439	3,070,914.05	0.00	3,070,914.05	3,867,078.00	0.00	3,867,078.00	25.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,808,818.31	0.00	3,808,818.31	4,510,179.00	0.00	4,510,179.00	18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,407,464.32)	1,407,464.32	0.00	(1,157,700.00)	1,157,700.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(690,396.96)	0.00	(690,396.96)	(705,835.00)	0.00	(705,835.00)	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,097,861.28)	1,407,464.32	(690,396.96)	(1,863,535.00)	1,157,700.00	(705,835.00)	2.2%
TOTAL, EXPENDITURES			135,774,847.29	123,240,230.35	259,015,077.64	138,702,266.00	122,002,202.00	260,704,468.00	0.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited 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)	
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	10,114.65	0.00	10,114.65	1,872,000.00	0.00	1,872,000.00	18407.8%
(a) TOTAL, INTERFUND TRANSFERS IN			10,114.65	0.00	10,114.65	1,872,000.00	0.00	1,872,000.00	18407.8%
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	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%

California Dept of Education
SACS Financial Reporting Software - 2011.2.0
File: fund-a (Rev 06/07/2011)

Description	Function Codes	Object Codes	2010-11 Unaudited 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	140,814,995.22	7,099,631.37	147,914,626.59	140,887,629.00	7,107,208.00	147,994,837.00	1.6%
2) Federal Revenue		8100-8299	25,453.38	32,719,201.14	32,744,654.52	0.00	27,810,811.00	27,810,811.00	-15.1%
3) Other State Revenue		8300-8599	26,987,672.00	36,871,567.91	63,859,239.91	25,499,633.00	34,373,065.00	59,872,698.00	-6.2%
4) Other Local Revenue		8600-8799	3,323,988.45	18,679,720.81	22,003,709.26	2,721,459.00	16,642,105.00	19,363,564.00	-12.0%
5) TOTAL REVENUES			171,152,109.05	95,370,121.23	266,522,230.28	169,108,721.00	85,933,189.00	255,041,910.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		85,643,456.74	61,963,766.19	147,607,222.93	84,063,456.00	63,247,772.00	147,311,228.00	-0.2%
2) Instruction - Related Services	2000-2999		16,157,547.76	19,748,326.49	35,905,874.25	17,612,867.00	15,655,086.00	33,267,953.00	-7.3%
3) Pupil Services	3000-3999		862,400.23	22,166,832.60	23,029,232.83	902,750.00	20,621,078.00	21,523,828.00	-6.5%
4) Ancillary Services	4000-4999		54,710.31	7,028,704.51	7,083,414.82	30,969.00	6,300,386.00	6,331,355.00	-10.6%
5) Community Services	5000-5999		124,285.69	0.00	124,285.69	86,622.00	0.00	86,622.00	-30.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,458,163.79	1,546,567.92	14,004,731.71	13,532,335.00	1,243,169.00	14,775,504.00	5.5%
8) Plant Services	8000-8999		16,665,464.46	10,786,032.64	27,451,497.10	17,963,088.00	14,934,711.00	32,897,799.00	19.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,808,818.31	0.00	3,808,818.31	4,510,179.00	0.00	4,510,179.00	18.4%
10) TOTAL EXPENDITURES			135,774,847.29	123,240,230.35	259,015,077.64	138,702,266.00	122,002,202.00	260,704,468.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			35,377,261.76	(27,870,109.12)	7,507,152.64	30,406,455.00	(36,069,013.00)	(5,662,558.00)	-175.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,114.65	0.00	10,114.65	1,872,000.00	0.00	1,872,000.00	18407.8%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
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	(29,387,899.46)	29,387,899.46	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,377,784.81)	29,387,899.46	(2,989,885.35)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.6%

Description	Function Codes	Object Codes	2010-11 Unaudited 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									
a) As of July 1 - Unaudited		9791	2,999,476.95	1,517,790.34	4,517,267.29	(50,612.00)	(3,739,946.00)	(3,790,558.00)	-183.9%
b) Audit Adjustments		9793							
c) As of July 1 - Audited (F1a + F1b)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77	11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77	11.0%
2) Ending Balance, June 30 (E + F1e)			18,438,897.85	27,130,316.92	45,569,214.77	18,388,285.85	23,390,370.92	41,778,656.77	-8.3%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00				
Stores		9712	237,232.78	0.00	237,232.78				
Prepaid Expenditures		9713	60,000.00	0.00	60,000.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	27,130,316.92	27,130,316.92				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,860,452.00	0.00	7,860,452.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	10,211,213.07	0.00	10,211,213.07				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				70,000.00	0.00	70,000.00	
Stores		9712				230,000.00	0.00	230,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	23,390,371.03	23,390,371.03	

Description			2010-11 Unaudited 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)	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				7,821,134.00		7,821,134.00	
Unassigned/Unappropriated Amount		9790				10,267,151.85	(0.11)	10,267,151.74	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
2430	Community Day Schools	10,443.13	10,443.13
3185	NCLB: Title I, Part A, Program Improvement LEA Corrective Action R	(0.07)	0.00
3200	ARRA: State Fiscal Stabilization Fund	219,834.47	219,834.47
3410	Department of Rehab: Workability II, Transition Partnership	(0.01)	0.00
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	(0.03)	0.00
5640	Medi-Cal Billing Option	1,405,180.40	1,405,090.40
5810	Other Restricted Federal	342.34	342.34
6010	After School Education and Safety (ASES)	0.19	0.19
6286	English Language Acquisition Program, Teacher Training & Student /	0.33	0.33
6300	Lottery: Instructional Materials	181,294.75	181,294.75
6500	Special Education	195,367.35	189,792.35
7090	Economic Impact Aid (EIA)	810,414.54	810,414.54
7091	Economic Impact Aid: Limited English Proficiency (LEP)	3,959,109.93	3,959,109.93
7220	Partnership Academies Program	0.33	0.33
7400	Quality Education Investment Act	7,029,258.61	7,029,258.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,311,065.09	2,245,004.09
9010	Other Restricted Local	10,008,005.57	7,339,785.57
Total, Restricted Balance		27,130,316.92	23,390,371.03

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	363,357.00	339,000.00	-6.7%
3) Other State Revenue		8300-8599	3,310,121.00	3,288,006.00	-0.7%
4) Other Local Revenue		8600-8799	369,887.98	556,446.00	50.4%
5) TOTAL, REVENUES			4,043,365.98	4,183,452.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,364,348.58	933,813.00	-31.6%
2) Classified Salaries		2000-2999	584,156.89	356,504.00	-39.0%
3) Employee Benefits		3000-3999	394,076.65	348,533.00	-11.6%
4) Books and Supplies		4000-4999	87,793.23	73,012.00	-16.8%
5) Services and Other Operating Expenditures		5000-5999	240,733.23	233,200.00	-3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,492.00	76,530.00	-24.6%
9) TOTAL, EXPENDITURES			2,772,600.58	2,021,592.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,270,765.40	2,161,860.00	70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,765.40	1,161,860.00	329.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,092.47	1,945,857.87	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,092.47	1,945,857.87	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,092.47	1,945,857.87	16.2%
2) Ending Balance, June 30 (E + F1e)			1,945,857.87	3,107,717.87	59.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,945,857.87		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,140.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		3,105,577.87	
Other Commitments	0000	9760		3,105,577.87	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	559,115.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	24,955.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,202.29		
3) Accounts Receivable		9200	1,183,627.34		
4) Due from Grantor Government		9290	363,357.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,134,257.41		
H. LIABILITIES					
1) Accounts Payable		9500	188,399.54		
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			188,399.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,945,857.87		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	26,498.00	2,000.00	-92.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	336,859.00	337,000.00	0.0%
TOTAL, FEDERAL REVENUE			363,357.00	339,000.00	-6.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	21,808.00	0.00	-100.0%
All Other State Revenue		8590	3,288,313.00	3,288,006.00	0.0%
TOTAL, OTHER STATE REVENUE			3,310,121.00	3,288,006.00	-0.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	4,412.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	298,056.50	556,446.00	86.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,419.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,887.98	556,446.00	50.4%
TOTAL, REVENUES			4,043,365.98	4,183,452.00	3.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,246,862.96	800,727.00	-35.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,485.62	133,086.00	13.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,364,348.58	933,813.00	-31.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	104,549.43	51,400.00	-50.8%
Classified Support Salaries		2200	92,562.88	86,650.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	38,000.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	233,159.95	166,542.00	-28.6%
Other Classified Salaries		2900	115,884.63	51,912.00	-55.2%
TOTAL, CLASSIFIED SALARIES			584,156.89	356,504.00	-39.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	74,347.87	77,041.00	3.6%
PERS		3201-3202	37,544.32	38,155.00	1.6%
OASDI/Medicare/Alternative		3301-3302	68,251.90	40,653.00	-40.4%
Health and Welfare Benefits		3401-3402	74,405.19	79,201.00	6.4%
Unemployment Insurance		3501-3502	17,844.21	20,775.00	16.4%
Workers' Compensation		3601-3602	46,405.59	31,808.00	-31.5%
OPEB, Allocated		3701-3702	69,182.91	57,000.00	-17.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,094.66	3,900.00	-36.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			394,076.65	348,533.00	-11.6%
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	55,281.04	73,012.00	32.1%
Noncapitalized Equipment		4400	32,512.19	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			87,793.23	73,012.00	-16.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,447.47	4,200.00	-55.5%
Dues and Memberships		5300	0.00	600.00	New
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	47,750.42	45,400.00	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	469.93	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	82,460.43	77,500.00	-6.0%
Communications		5900	20,104.98	24,500.00	21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,733.23	233,200.00	-3.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	101,492.00	76,530.00	-24.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,492.00	76,530.00	-24.6%
TOTAL, EXPENDITURES			2,772,600.58	2,021,592.00	-27.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	363,357.00	339,000.00	-6.7%
3) Other State Revenue		8300-8599	3,310,121.00	3,288,006.00	-0.7%
4) Other Local Revenue		8600-8799	369,887.98	556,446.00	50.4%
5) TOTAL, REVENUES			4,043,365.98	4,183,452.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,670,734.59	1,043,013.00	-37.6%
2) Instruction - Related Services	2000-2999		797,117.68	700,112.00	-12.2%
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		101,492.00	76,530.00	-24.6%
8) Plant Services	8000-8999		203,256.31	201,937.00	-0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,772,600.58	2,021,592.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,270,765.40	2,161,860.00	70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,765.40	1,161,860.00	329.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,092.47	1,945,857.87	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,092.47	1,945,857.87	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,092.47	1,945,857.87	16.2%
2) Ending Balance, June 30 (E + F1e)			1,945,857.87	3,107,717.87	59.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,945,857.87		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,140.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		3,105,577.87	
Other Commitments	0000	9760		3,105,577.87	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description			2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Function Codes Object Codes					
Unassigned/Unappropriated Amount			9790	0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	2,140.00
Total, Restricted Balance		0.00	2,140.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	195,751.47	300,000.00	53.3%
3) Other State Revenue		8300-8599	2,465,724.00	2,137,984.00	-13.3%
4) Other Local Revenue		8600-8799	269,084.49	127,972.00	-52.4%
5) TOTAL, REVENUES			2,930,559.96	2,565,956.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,137,690.73	1,125,971.00	-1.0%
2) Classified Salaries		2000-2999	717,706.22	498,781.00	-30.5%
3) Employee Benefits		3000-3999	594,820.41	656,799.00	10.4%
4) Books and Supplies		4000-4999	219,860.43	72,420.00	-67.1%
5) Services and Other Operating Expenditures		5000-5999	68,324.40	27,300.00	-60.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	97,524.29	97,525.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,924.00	87,160.00	-21.4%
9) TOTAL, EXPENDITURES			2,946,850.48	2,565,956.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,290.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,290.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,105.37	215,814.85	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,105.37	215,814.85	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,105.37	215,814.85	-7.0%
2) Ending Balance, June 30 (E + F1e)			215,814.85	215,814.85	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	215,814.85		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		215,814.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.10	
Other Assignments	0000	9780		0.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	316,354.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,969.92		
4) Due from Grantor Government		9290	90,651.34		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			431,975.66		
H. LIABILITIES					
1) Accounts Payable		9500	139,118.34		
2) Due to Grantor Governments		9590	9,400.56		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	67,641.91		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			216,160.81		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			215,814.85		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	195,751.47	300,000.00	53.3%
TOTAL, FEDERAL REVENUE			195,751.47	300,000.00	53.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	2,465,724.00	2,137,984.00	-13.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,465,724.00	2,137,984.00	-13.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,466.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	27,437.81	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	240,179.79	127,972.00	-46.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,084.49	127,972.00	-52.4%
TOTAL, REVENUES			2,930,559.96	2,565,956.00	-12.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,030,879.88	1,026,336.00	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,492.64	54,831.00	2.5%
Other Certificated Salaries		1900	53,318.21	44,804.00	-16.0%
TOTAL, CERTIFICATED SALARIES			1,137,690.73	1,125,971.00	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	536,744.64	443,740.00	-17.3%
Classified Support Salaries		2200	529.15	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	131,399.26	55,041.00	-58.1%
Other Classified Salaries		2900	49,033.17	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			717,706.22	498,781.00	-30.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,539.27	92,748.00	4.8%
PERS		3201-3202	39,886.98	64,942.00	62.8%
OASDI/Medicare/Alternative		3301-3302	69,885.96	62,452.00	-10.6%
Health and Welfare Benefits		3401-3402	199,531.63	193,265.00	-3.1%
Unemployment Insurance		3501-3502	13,932.60	28,307.00	103.2%
Workers' Compensation		3601-3602	44,760.74	40,038.00	-10.6%
OPEB, Allocated		3701-3702	131,727.00	166,500.00	26.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,556.23	8,547.00	30.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			594,820.41	656,799.00	10.4%
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	197,666.29	72,420.00	-63.4%
Noncapitalized Equipment		4400	22,194.14	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			219,860.43	72,420.00	-67.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,950.02	0.00	-100.0%
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	42,155.60	27,300.00	-35.2%
Professional/Consulting Services and Operating Expenditures		5800	21,174.20	0.00	-100.0%
Communications		5900	44.58	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,324.40	27,300.00	-60.0%
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%
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	97,524.29	97,525.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			97,524.29	97,525.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	110,924.00	87,160.00	-21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,924.00	87,160.00	-21.4%
TOTAL, EXPENDITURES			2,946,850.48	2,565,956.00	-12.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	195,751.47	300,000.00	53.3%
3) Other State Revenue		8300-8599	2,465,724.00	2,137,984.00	-13.3%
4) Other Local Revenue		8600-8799	269,084.49	127,972.00	-52.4%
5) TOTAL, REVENUES			2,930,559.96	2,565,956.00	-12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,194,351.97	2,123,338.00	-3.2%
2) Instruction - Related Services	2000-2999		452,543.57	230,633.00	-49.0%
3) Pupil Services	3000-3999		88,929.49	27,300.00	-69.3%
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		110,924.00	87,160.00	-21.4%
8) Plant Services	8000-8999		2,577.16	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	97,524.29	97,525.00	0.0%
10) TOTAL, EXPENDITURES			2,946,850.48	2,565,956.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,290.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,290.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,105.37	215,814.85	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,105.37	215,814.85	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,105.37	215,814.85	-7.0%
2) Ending Balance, June 30 (E + F1e)			215,814.85	215,814.85	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	215,814.85		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		215,814.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.10	
Other Assignments	0000	9780		0.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	0.00	127,929.22
9010	Other Restricted Local	0.00	87,885.53
Total, Restricted Balance		0.00	215,814.75

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,275,704.29	9,888,942.00	-3.8%
3) Other State Revenue		8300-8599	860,675.00	838,338.00	-2.6%
4) Other Local Revenue		8600-8799	1,105,876.09	1,238,850.00	12.0%
5) TOTAL, REVENUES			12,242,255.38	11,966,130.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,104,127.94	4,175,554.00	1.7%
3) Employee Benefits		3000-3999	1,444,042.55	1,704,123.00	18.0%
4) Books and Supplies		4000-4999	4,923,561.55	4,900,000.00	-0.5%
5) Services and Other Operating Expenditures		5000-5999	316,071.68	516,350.00	63.4%
6) Capital Outlay		6000-6999	114,466.91	250,000.00	118.4%
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	477,980.96	542,145.00	13.4%
9) TOTAL, EXPENDITURES			11,380,251.59	12,088,172.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			862,003.79	(122,042.00)	-114.2%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			862,003.79	(122,042.00)	-114.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,890,146.19	2,752,149.98	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,890,146.19	2,752,149.98	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,890,146.19	2,752,149.98	45.6%
2) Ending Balance, June 30 (E + F1e)			2,752,149.98	2,630,107.98	-4.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	431,978.95		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,320,171.03		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		26,902.35	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,603,205.64	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.01)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,682.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	37,511.30		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,000.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,959,064.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	431,978.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,434,236.62		
H. LIABILITIES					
1) Accounts Payable		9500	272,086.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	410,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			682,086.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,752,149.98		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,275,704.29	9,888,942.00	-3.8%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,275,704.29	9,888,942.00	-3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	860,675.00	838,338.00	-2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			860,675.00	838,338.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,094,319.36	1,233,850.00	12.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,088.13)	0.00	-100.0%
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	12,644.86	5,000.00	-60.5%
TOTAL, OTHER LOCAL REVENUE			1,105,876.09	1,238,850.00	12.0%
TOTAL, REVENUES			12,242,255.38	11,966,130.00	-2.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	3,711,077.00	3,777,244.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	197,640.10	188,227.00	-4.8%
Clerical, Technical and Office Salaries		2400	194,197.60	210,083.00	8.2%
Other Classified Salaries		2900	1,213.24	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,104,127.94	4,175,554.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	287,745.62	333,396.00	15.9%
OASDI/Medicare/Alternative		3301-3302	305,243.26	312,574.00	2.4%
Health and Welfare Benefits		3401-3402	346,976.23	408,732.00	17.8%
Unemployment Insurance		3501-3502	37,003.43	65,887.00	78.1%
Workers' Compensation		3601-3602	100,272.52	100,819.00	0.5%
OPEB, Allocated		3701-3702	317,020.95	442,500.00	39.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,780.54	40,215.00	-19.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,444,042.55	1,704,123.00	18.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	222,602.41	300,000.00	34.8%
Noncapitalized Equipment		4400	20,767.43	50,000.00	140.8%
Food		4700	4,680,191.71	4,550,000.00	-2.8%
TOTAL, BOOKS AND SUPPLIES			4,923,561.55	4,900,000.00	-0.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,805.16	25,000.00	68.9%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	132,763.65	150,000.00	13.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,824.75	150,000.00	92.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,935.68)	(60,800.00)	-49.3%
Professional/Consulting Services and Operating Expenditures		5800	59,854.37	100,000.00	67.1%
Communications		5900	609.43	2,000.00	228.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,071.68	516,350.00	63.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	114,466.91	250,000.00	118.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			114,466.91	250,000.00	118.4%
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	477,980.96	542,145.00	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			477,980.96	542,145.00	13.4%
TOTAL, EXPENDITURES			11,380,251.59	12,088,172.00	6.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,275,704.29	9,888,942.00	-3.8%
3) Other State Revenue		8300-8599	860,675.00	838,338.00	-2.6%
4) Other Local Revenue		8600-8799	1,105,876.09	1,238,850.00	12.0%
5) TOTAL, REVENUES			12,242,255.38	11,966,130.00	-2.3%
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		10,769,506.98	11,396,027.00	5.8%
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		477,980.96	542,145.00	13.4%
8) Plant Services	8000-8999		132,763.65	150,000.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,380,251.59	12,088,172.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			862,003.79	(122,042.00)	-114.2%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			862,003.79	(122,042.00)	-114.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,890,146.19	2,752,149.98	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,890,146.19	2,752,149.98	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,890,146.19	2,752,149.98	45.6%
2) Ending Balance, June 30 (E + F1e)			2,752,149.98	2,630,107.98	-4.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	431,978.95		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,320,171.03		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		26,902.35	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,603,205.64	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.01)	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	1,791,494.68
5330	Child Nutrition: Summer Food Service Program Operations	0.00	801,492.55
9010	Other Restricted Local	0.00	10,218.41
Total, Restricted Balance		0.00	2,603,205.64

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,097,096.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,246.75	0.00	-100.0%
5) TOTAL, REVENUES			1,103,342.75	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,778.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,351.41	0.00	-100.0%
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			12,129.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,091,213.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,339,820.00	0.00	-100.0%
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			(1,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			91,213.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,105,243.72	1,196,457.06	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,105,243.72	1,196,457.06	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,243.72	1,196,457.06	8.3%
2) Ending Balance, June 30 (E + F1e)			1,196,457.06	1,196,457.06	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,196,457.06		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		1,196,457.06	
Other Commitments	0000	9760		1,196,457.06	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,194,672.66		
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	1,784.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,196,457.06		
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 (must agree with line F2) (G10 - H7)			1,196,457.06		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	1,097,096.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,097,096.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,246.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,246.75	0.00	-100.0%
TOTAL, REVENUES			1,103,342.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,778.00	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%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,778.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	1,351.41	0.00	-100.0%
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			1,351.41	0.00	-100.0%
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			12,129.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,339,820.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,339,820.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,339,820.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,339,820.00	0.00	-100.0%
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)			(1,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,097,096.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,246.75	0.00	-100.0%
5) TOTAL, REVENUES			1,103,342.75	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,129.41	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,129.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,091,213.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	0.0%
b) Transfers Out		7600-7629	2,339,820.00	0.00	-100.0%
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			(1,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			91,213.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,105,243.72	1,196,457.06	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,105,243.72	1,196,457.06	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,243.72	1,196,457.06	8.3%
2) Ending Balance, June 30 (E + F1e)			1,196,457.06	1,196,457.06	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,196,457.06		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		1,196,457.06	
Other Commitments	0000	9760		1,196,457.06	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description			2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Function Codes Object Codes					
Unassigned/Unappropriated Amount			9790	0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,015.90	42,000.00	35.4%
5) TOTAL, REVENUES			31,015.90	42,000.00	35.4%
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)			31,015.90	42,000.00	35.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	872,000.00	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			5,000,000.00	(872,000.00)	-117.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,031,015.90	(830,000.00)	-116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,302,998.09	11,334,013.99	79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,302,998.09	11,334,013.99	79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,302,998.09	11,334,013.99	79.8%
2) Ending Balance, June 30 (E + F1e)			11,334,013.99	10,504,013.99	-7.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,334,013.99		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		10,504,013.99	
Other Assignments	0000	9780		10,504,013.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,504,724.15		
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	6,820,481.06		
3) Accounts Receivable		9200	8,808.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			11,334,013.99		
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 (must agree with line F2) (G10 - H7)			11,334,013.99		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,015.90	42,000.00	35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,015.90	42,000.00	35.4%
TOTAL, REVENUES			31,015.90	42,000.00	35.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	5,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	0.00	-100.0%
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	872,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	872,000.00	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			5,000,000.00	(872,000.00)	-117.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,015.90	42,000.00	35.4%
5) TOTAL, REVENUES			31,015.90	42,000.00	35.4%
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)			31,015.90	42,000.00	35.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	872,000.00	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			5,000,000.00	(872,000.00)	-117.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,031,015.90	(830,000.00)	-116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,302,998.09	11,334,013.99	79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,302,998.09	11,334,013.99	79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,302,998.09	11,334,013.99	79.8%
2) Ending Balance, June 30 (E + F1e)			11,334,013.99	10,504,013.99	-7.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	11,334,013.99		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		10,504,013.99	
Other Assignments	0000	9780		10,504,013.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,830.66	500,000.00	-26.5%
5) TOTAL, REVENUES			679,830.66	500,000.00	-26.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	701,101.71	847,502.00	20.9%
3) Employee Benefits		3000-3999	233,214.72	342,269.00	46.8%
4) Books and Supplies		4000-4999	2,204,656.34	3,635,456.00	64.9%
5) Services and Other Operating Expenditures		5000-5999	3,720,040.39	12,526,326.00	236.7%
6) Capital Outlay		6000-6999	72,641,419.95	114,211,284.00	57.2%
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			79,500,433.11	131,562,837.00	65.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,820,602.45)	(131,062,837.00)	66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,113,051.75	0.00	-100.0%
b) Transfers Out		7600-7629	11,701,246.15	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	100,000,000.00	New
b) Uses		7630-7699	316,867.11	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,905,061.51)	100,000,000.00	-3542.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,725,663.96)	(31,062,837.00)	-62.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,385,790.05	110,660,126.09	-42.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,385,790.05	110,660,126.09	-42.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,385,790.05	110,660,126.09	-42.5%
2) Ending Balance, June 30 (E + F1e)			110,660,126.09	79,597,289.09	-28.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	110,660,126.09		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		63,180,394.63	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		16,416,894.46	
Other Assignments	0000	9780		16,416,894.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,586,908.68		
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	7,611,651.97		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	66,716,904.22		
3) Accounts Receivable		9200	178,740.59		
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			130,094,205.46		
H. LIABILITIES					
1) Accounts Payable		9500	19,434,079.37		
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			19,434,079.37		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			110,660,126.09		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	679,790.71	500,000.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			679,830.66	500,000.00	-26.5%
TOTAL, REVENUES			679,830.66	500,000.00	-26.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,843.65	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	541,881.59	656,710.00	21.2%
Clerical, Technical and Office Salaries		2400	157,376.47	190,792.00	21.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			701,101.71	847,502.00	20.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	72,866.88	92,760.00	27.3%
OASDI/Medicare/Alternative		3301-3302	45,127.17	56,914.00	26.1%
Health and Welfare Benefits		3401-3402	41,882.42	82,460.00	96.9%
Unemployment Insurance		3501-3502	5,079.20	13,019.00	156.3%
Workers' Compensation		3601-3602	17,187.76	19,930.00	16.0%
OPEB, Allocated		3701-3702	39,474.50	66,000.00	67.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,596.79	11,186.00	-3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,214.72	342,269.00	46.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,477,009.41	1,484,507.00	0.5%
Noncapitalized Equipment		4400	727,646.93	2,150,949.00	195.6%
TOTAL, BOOKS AND SUPPLIES			2,204,656.34	3,635,456.00	64.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,023.42	4,500.00	339.7%
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	600,872.14	1,425,530.00	137.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(182,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,300,027.38	11,096,146.00	236.2%
Communications		5900	117.45	150.00	27.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,720,040.39	12,526,326.00	236.7%
CAPITAL OUTLAY					
Land		6100	0.00	26,887.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	69,932,485.15	111,454,453.00	59.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,708,934.80	2,729,944.00	0.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,641,419.95	114,211,284.00	57.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			79,500,433.11	131,562,837.00	65.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,113,051.75	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,113,051.75	0.00	-100.0%
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	11,701,246.15	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,701,246.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	100,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	100,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	316,867.11	0.00	-100.0%
(d) TOTAL, USES			316,867.11	0.00	-100.0%
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)					
			(2,905,061.51)	100,000,000.00	-3542.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,830.66	500,000.00	-26.5%
5) TOTAL, REVENUES			679,830.66	500,000.00	-26.5%
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		79,500,433.11	131,562,837.00	65.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			79,500,433.11	131,562,837.00	65.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,820,602.45)	(131,062,837.00)	66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,113,051.75	0.00	-100.0%
b) Transfers Out		7600-7629	11,701,246.15	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	100,000,000.00	New
b) Uses		7630-7699	316,867.11	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,905,061.51)	100,000,000.00	-3542.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,725,663.96)	(31,062,837.00)	-62.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,385,790.05	110,660,126.09	-42.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,385,790.05	110,660,126.09	-42.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,385,790.05	110,660,126.09	-42.5%
2) Ending Balance, June 30 (E + F1e)			110,660,126.09	79,597,289.09	-28.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	110,660,126.09		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		63,180,394.63	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		16,416,894.46	
Other Assignments	0000	9780		16,416,894.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	63,180,394.63
Total, Restricted Balance		0.00	63,180,394.63

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(131,521.61)	160,000.00	-221.7%
5) TOTAL, REVENUES			(131,521.61)	160,000.00	-221.7%
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	132.29	20,000.00	15018.3%
5) Services and Other Operating Expenditures		5000-5999	338,487.21	471,600.00	39.3%
6) Capital Outlay		6000-6999	786,890.13	940,000.00	19.5%
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			1,125,509.63	1,431,600.00	27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,257,031.24)	(1,271,600.00)	1.2%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,257,031.24)	(1,271,600.00)	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,448.64	3,468,417.40	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,448.64	3,468,417.40	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,448.64	3,468,417.40	-26.6%
2) Ending Balance, June 30 (E + F1e)			3,468,417.40	2,196,817.40	-36.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	3,468,417.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,196,817.40	
Other Assignments	0000	9780		2,196,817.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,940,266.17		
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	1,156,599.72		
3) Accounts Receivable		9200	4,313.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	410,000.00		
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			3,511,179.36		
H. LIABILITIES					
1) Accounts Payable		9500	42,761.96		
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			42,761.96		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,468,417.40		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
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	16,636.70	160,000.00	861.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	(148,158.31)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(131,521.61)	160,000.00	-221.7%
TOTAL, REVENUES			(131,521.61)	160,000.00	-221.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	132.29	20,000.00	15018.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132.29	20,000.00	15018.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,824.20	436,600.00	89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,444.75	5,000.00	12.5%
Professional/Consulting Services and Operating Expenditures		5800	103,218.26	30,000.00	-70.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			338,487.21	471,600.00	39.3%
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	786,890.13	940,000.00	19.5%
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			786,890.13	940,000.00	19.5%
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			1,125,509.63	1,431,600.00	27.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(131,521.61)	160,000.00	-221.7%
5) TOTAL, REVENUES			(131,521.61)	160,000.00	-221.7%
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		1,125,509.63	1,431,600.00	27.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,125,509.63	1,431,600.00	27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,257,031.24)	(1,271,600.00)	1.2%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,257,031.24)	(1,271,600.00)	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,448.64	3,468,417.40	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,448.64	3,468,417.40	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,448.64	3,468,417.40	-26.6%
2) Ending Balance, June 30 (E + F1e)			3,468,417.40	2,196,817.40	-36.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,468,417.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		2,196,817.40	
Other Assignments	0000	9780		2,196,817.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,387,452.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,948.01	5,000.00	-73.6%
5) TOTAL, REVENUES			20,406,400.01	5,000.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,438,952.00	0.00	-100.0%
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			20,438,952.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,551.99)	5,000.00	-115.4%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,551.99)	5,000.00	-115.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,507.75	13,955.76	-70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,507.75	13,955.76	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,507.75	13,955.76	-70.0%
2) Ending Balance, June 30 (E + F1e)			13,955.76	18,955.76	35.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	13,955.76		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		18,955.76	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,468.70		
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	4,487.06		
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			13,955.76		
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 (must agree with line F2) (G10 - H7)			13,955.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	20,387,452.00	0.00	-100.0%
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			20,387,452.00	0.00	-100.0%
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	18,948.01	5,000.00	-73.6%
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			18,948.01	5,000.00	-73.6%
TOTAL, REVENUES			20,406,400.01	5,000.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING 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	20,438,952.00	0.00	-100.0%
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			20,438,952.00	0.00	-100.0%
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			20,438,952.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,387,452.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,948.01	5,000.00	-73.6%
5) TOTAL, REVENUES			20,406,400.01	5,000.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,438,952.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,438,952.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,551.99)	5,000.00	-115.4%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,551.99)	5,000.00	-115.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,507.75	13,955.76	-70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,507.75	13,955.76	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,507.75	13,955.76	-70.0%
2) Ending Balance, June 30 (E + F1e)			13,955.76	18,955.76	35.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	13,955.76		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		18,955.76	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
7710	State School Facilities Projects	0.00	18,955.76
Total, Restricted Balance		0.00	18,955.76

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,192,567.59	0.00	-100.0%
4) Other Local Revenue		8600-8799	738,712.88	768,040.00	4.0%
5) TOTAL, REVENUES			4,931,280.47	768,040.00	-84.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,295.29	25,000.00	12.1%
3) Employee Benefits		3000-3999	5,156.71	6,637.00	28.7%
4) Books and Supplies		4000-4999	144,568.08	169,230.00	17.1%
5) Services and Other Operating Expenditures		5000-5999	4,405,307.18	316,460.00	-92.8%
6) Capital Outlay		6000-6999	283,091.74	936,340.00	230.8%
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			4,860,419.00	1,453,667.00	-70.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,861.47	(685,627.00)	-1067.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,069.40	0.00	-100.0%
b) Transfers Out		7600-7629	768,875.00	0.00	-100.0%
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			988,194.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,059,055.87	(685,627.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,084,512.53	7,143,568.40	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,084,512.53	7,143,568.40	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,084,512.53	7,143,568.40	17.4%
2) Ending Balance, June 30 (E + F1e)			7,143,568.40	6,457,941.40	-9.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	7,143,568.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,654,838.41	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		4,803,102.99	
Other Assignments	0000	9780		4,803,102.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,229,007.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	323,937.80		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,728.03		
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			7,566,673.23		
H. LIABILITIES					
1) Accounts Payable		9500	423,104.83		
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			423,104.83		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,143,568.40		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	4,192,567.59	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,192,567.59	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	677,580.36	760,040.00	12.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,917.58	8,000.00	-63.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,214.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			738,712.88	768,040.00	4.0%
TOTAL, REVENUES			4,931,280.47	768,040.00	-84.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,420.91	3,000.00	23.9%
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	19,874.38	22,000.00	10.7%
TOTAL, CLASSIFIED SALARIES			22,295.29	25,000.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,334.61	3,255.00	39.4%
OASDI/Medicare/Alternative		3301-3302	1,705.60	1,913.00	12.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	160.50	403.00	151.1%
Workers' Compensation		3601-3602	551.14	616.00	11.8%
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	404.86	450.00	11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,156.71	6,637.00	28.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,751.68	80,250.00	7.4%
Noncapitalized Equipment		4400	69,816.40	88,980.00	27.4%
TOTAL, BOOKS AND SUPPLIES			144,568.08	169,230.00	17.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,338,366.72	261,050.00	-94.0%
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	66,940.46	55,410.00	-17.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,405,307.18	316,460.00	-92.8%
CAPITAL OUTLAY					
Land		6100	0.00	6,590.00	New
Land Improvements		6170	593.00	5,100.00	760.0%
Buildings and Improvements of Buildings		6200	251,546.45	525,658.00	109.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,952.29	398,992.00	1189.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			283,091.74	936,340.00	230.8%
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			4,860,419.00	1,453,667.00	-70.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,757,069.40	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,757,069.40	0.00	-100.0%
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	768,875.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			768,875.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			988,194.40	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,192,567.59	0.00	-100.0%
4) Other Local Revenue		8600-8799	738,712.88	768,040.00	4.0%
5) TOTAL, REVENUES			4,931,280.47	768,040.00	-84.4%
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		4,860,419.00	1,453,667.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,860,419.00	1,453,667.00	-70.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,861.47	(685,627.00)	-1067.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,757,069.40	0.00	-100.0%
b) Transfers Out		7600-7629	768,875.00	0.00	-100.0%
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			988,194.40	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,059,055.87	(685,627.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,084,512.53	7,143,568.40	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,084,512.53	7,143,568.40	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,084,512.53	7,143,568.40	17.4%
2) Ending Balance, June 30 (E + F1e)			7,143,568.40	6,457,941.40	-9.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	7,143,568.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,654,838.41	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		4,803,102.99	
Other Assignments	0000	9780		4,803,102.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5810	Other Restricted Federal	0.00	89,536.31
9010	Other Restricted Local	0.00	1,565,302.10
Total, Restricted Balance		0.00	1,654,838.41

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,379,974.07	0.00	-100.0%
3) Other State Revenue		8300-8599	557,126.24	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,687,270.17	0.00	-100.0%
5) TOTAL, REVENUES			44,624,370.48	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,220,650.84	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,220,650.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,596,280.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	0.00	-100.0%
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			1,600,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,996,280.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,020,482.13	32,024,201.77	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,020,482.13	32,024,201.77	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,020,482.13	32,024,201.77	-5.9%
2) Ending Balance, June 30 (E + F1e)			32,024,201.77	32,024,201.77	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	32,024,201.77		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		32,024,201.77	
Other Assignments	0000	9780		32,024,201.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,002,545.22		
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	21,657.09		
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			32,024,202.31		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.54		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			32,024,201.77		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	2,379,974.07	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,379,974.07	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	552,703.82	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	4,422.42	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			557,126.24	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	39,615,457.03	0.00	-100.0%
Unsecured Roll		8612	1,911,496.98	0.00	-100.0%
Prior Years' Taxes		8613	(615,903.08)	0.00	-100.0%
Supplemental Taxes		8614	187,523.72	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	73,411.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	515,283.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,687,270.17	0.00	-100.0%
TOTAL, REVENUES			44,624,370.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	16,985,829.75	0.00	-100.0%
Bond Interest and Other Service Charges		7434	31,184,821.09	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	50,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,220,650.84	0.00	-100.0%
TOTAL EXPENDITURES			48,220,650.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,600,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,379,974.07	0.00	-100.0%
3) Other State Revenue		8300-8599	557,126.24	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,687,270.17	0.00	-100.0%
5) TOTAL, REVENUES			44,624,370.48	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,220,650.84	0.00	-100.0%
10) TOTAL, EXPENDITURES			48,220,650.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,596,280.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	0.00	-100.0%
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			1,600,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,996,280.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,020,482.13	32,024,201.77	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,020,482.13	32,024,201.77	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,020,482.13	32,024,201.77	-5.9%
2) Ending Balance, June 30 (E + F1e)			32,024,201.77	32,024,201.77	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	32,024,201.77		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		32,024,201.77	
Other Assignments	0000	9780		32,024,201.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	10,114.65	0.00	-100.0%
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			(10,114.65)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,114.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,276,876.79	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,276,876.79	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,276,876.79	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,276,876.79	1,276,876.79	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,276,876.79		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,276,876.79	
Other Assignments	0000	9780		1,276,876.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,276,876.79		
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			1,276,876.79		
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 (must agree with line F2) (G10 - H7)			1,276,876.79		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,114.65	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,114.65	0.00	-100.0%
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)			(10,114.65)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (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	10,114.65	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			(10,114.65)	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,114.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,276,876.79	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,276,876.79	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,276,876.79	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,276,876.79	1,276,876.79	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,276,876.79		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,276,876.79	
Other Assignments	0000	9780		1,276,876.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,736.31	35,000.00	-16.1%
5) TOTAL, REVENUES			41,736.31	35,000.00	-16.1%
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)			41,736.31	35,000.00	-16.1%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,736.31	35,000.00	-16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,978,644.45	9,020,380.76	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,978,644.45	9,020,380.76	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,978,644.45	9,020,380.76	0.5%
2) Ending Balance, June 30 (E + F1e)			9,020,380.76	9,055,380.76	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	9,020,380.76		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		9,055,380.76	
Other Assignments	0000	9780		9,055,380.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,786.01		
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	8,993,124.23		
3) Accounts Receivable		9200	12,470.52		
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			9,020,380.76		
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 (must agree with line F2) (G10 - H7)			9,020,380.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	41,736.31	35,000.00	-16.1%
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			41,736.31	35,000.00	-16.1%
TOTAL, REVENUES			41,736.31	35,000.00	-16.1%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,736.31	35,000.00	-16.1%
5) TOTAL, REVENUES			41,736.31	35,000.00	-16.1%
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		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)			41,736.31	35,000.00	-16.1%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,736.31	35,000.00	-16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,978,644.45	9,020,380.76	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,978,644.45	9,020,380.76	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,978,644.45	9,020,380.76	0.5%
2) Ending Balance, June 30 (E + F1e)			9,020,380.76	9,055,380.76	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	9,020,380.76		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		9,055,380.76	
Other Assignments	0000	9780		9,055,380.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description			2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Function Codes	Object Codes				
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,165,989.64	1,751,000.00	-44.7%
5) TOTAL, REVENUES			3,165,989.64	1,751,000.00	-44.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	63,844.00	New
3) Employee Benefits		3000-3999	0.00	33,039.00	New
4) Books and Supplies		4000-4999	290,527.35	1,400.00	-99.5%
5) Services and Other Operating Expenses		5000-5999	2,833,455.47	1,585,950.00	-44.0%
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			3,123,982.82	1,684,233.00	-46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,006.82	66,767.00	58.9%
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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			42,006.82	66,767.00	58.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,758,843.94	1,800,850.76	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,843.94	1,800,850.76	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,758,843.94	1,800,850.76	2.4%
2) Ending Net Assets, June 30 (E + F1e)			1,800,850.76	1,867,617.76	3.7%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,800,850.76		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,867,617.76	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,538,818.93		
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	9,700.04		
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			2,548,518.97		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	247,668.21		
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	500,000.00		
7) TOTAL, LIABILITIES			747,668.21		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,800,850.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,731,000.00	1,731,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,434,989.64	20,000.00	-98.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,165,989.64	1,751,000.00	-44.7%
TOTAL, REVENUES			3,165,989.64	1,751,000.00	-44.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	62,344.00	New
Clerical, Technical and Office Salaries		2400	0.00	1,500.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	63,844.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,974.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	4,885.00	New
Health and Welfare Benefits		3401-3402	0.00	10,236.00	New
Unemployment Insurance		3501-3502	0.00	1,028.00	New
Workers' Compensation		3601-3602	0.00	1,574.00	New
OPEB, Allocated		3701-3702	0.00	7,500.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	842.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	33,039.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,957.79	500.00	-99.4%
Noncapitalized Equipment		4400	206,569.56	900.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			290,527.35	1,400.00	-99.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,340,236.90	1,178,750.00	-12.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,018,846.50	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	474,333.95	405,000.00	-14.6%
Communications		5900	38.12	200.00	424.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,833,455.47	1,585,950.00	-44.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,123,982.82	1,684,233.00	-46.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,165,989.64	1,751,000.00	-44.7%
5) TOTAL, REVENUES			3,165,989.64	1,751,000.00	-44.7%
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		3,123,982.82	1,684,233.00	-46.1%
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			3,123,982.82	1,684,233.00	-46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,006.82	66,767.00	58.9%
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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			42,006.82	66,767.00	58.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,758,843.94	1,800,850.76	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,843.94	1,800,850.76	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,758,843.94	1,800,850.76	2.4%
2) Ending Net Assets, June 30 (E + F1e)			1,800,850.76	1,867,617.76	3.7%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,800,850.76		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,867,617.76	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,028,120.27	18,256,615.00	-4.1%
5) TOTAL, REVENUES			19,028,120.27	18,256,615.00	-4.1%
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	19,112,844.19	19,714,157.00	3.1%
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			19,112,844.19	19,714,157.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,723.92)	(1,457,542.00)	1620.3%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(84,723.92)	(1,457,542.00)	1620.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,799,132.61	11,714,408.69	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,132.61	11,714,408.69	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,799,132.61	11,714,408.69	-0.7%
2) Ending Net Assets, June 30 (E + F1e)			11,714,408.69	10,256,866.69	-12.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,714,408.69		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		10,256,866.69	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,602,008.21		
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	7,144,415.30		
3) Accounts Receivable		9200	968,410.40		
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			11,714,833.91		
H. LIABILITIES					
1) Accounts Payable		9500	425.22		
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			425.22		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			11,714,408.69		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	41,693.16	40,000.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,028,405.00	18,216,615.00	1.0%
Other Local Revenue					
All Other Local Revenue		8699	958,022.11	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			19,028,120.27	18,256,615.00	-4.1%
TOTAL, REVENUES			19,028,120.27	18,256,615.00	-4.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,112,844.19	19,714,157.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,112,844.19	19,714,157.00	3.1%
TOTAL, EXPENSES			19,112,844.19	19,714,157.00	3.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,028,120.27	18,256,615.00	-4.1%
5) TOTAL, REVENUES			19,028,120.27	18,256,615.00	-4.1%
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		19,112,844.19	19,714,157.00	3.1%
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			19,112,844.19	19,714,157.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(84,723.92)	(1,457,542.00)	1620.3%
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%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(84,723.92)	(1,457,542.00)	1620.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,799,132.61	11,714,408.69	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,132.61	11,714,408.69	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,799,132.61	11,714,408.69	-0.7%
2) Ending Net Assets, June 30 (E + F1e)			11,714,408.69	10,256,866.69	-12.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	11,714,408.69		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		10,256,866.69	

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

Description	Object Codes	2010-11 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	1,698,976.07
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	20,449.01
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,719,425.08
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	1,719,425.08
3) TOTAL, LIABILITIES (Must equal A5)		1,719,425.08

BOND DESCRIPTION		Measure E	Measure M	Measure D
OUTSTANDING BONDED INDEBTEDNESS	July 1	28,195,000.00	132,805,000.00	276,858,114.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		28,195,000.00	132,805,000.00	276,858,114.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		1,400,000.00	7,235,000.00	5,755,829.75
OUTSTANDING BONDED INDEBTEDNESS	June 30	26,795,000.00	125,570,000.00	271,102,284.25

1. Restricted Balance, July 1	2010-11	866,426.34	10,244,640.66	10,414,464.35
2. Tax Receipts	2010-11	3,026,250.75	12,007,081.43	13,091,022.76
3. State and Federal Apportionments	2010-11	33,668.32	165,743.99	178,824.68
4. Other Designated Revenue	2010-11	517,931.86	19,036.27	1,619,744.26
5. Subtotal (Sum of lines 1 through 4)		4,444,277.27	22,436,502.35	25,304,056.05
6. Less: Actual Expenditures or Other Uses	2010-11	2,959,393.75	13,078,770.00	15,520,013.75
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	1,484,883.52	9,357,732.35	9,784,042.30
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	132,053.00	649,747.00	701,166.00
9. Estimated State and Federal Apportionments	2011-12			
10. Other Estimated Revenue	2011-12	2,500.00	19,000.00	20,000.00
11. Subtotal (Sum of lines 7 through 10)		1,619,436.52	10,026,479.35	10,505,208.30
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	2,977,000.00	11,931,000.00	12,918,000.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	1,357,563.48	1,904,520.65	2,412,791.70
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			
b) LEVIED	2011-12			

BOND DESCRIPTION		Measure J	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	320,404,708.30	758,262,822.30
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		320,404,708.30	758,262,822.30
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		1,045,000.00	15,435,829.75
OUTSTANDING BONDED INDEBTEDNESS	June 30	319,359,708.30	742,826,992.55
1. Restricted Balance, July 1	2010-11	12,494,950.78	34,020,482.13
2. Tax Receipts	2010-11	12,975,639.43	41,099,994.37
3. State and Federal Apportionments	2010-11	2,557,443.60	2,935,680.59
4. Other Designated Revenue	2010-11	31,983.13	2,188,695.52
5. Subtotal (Sum of lines 1 through 4)		28,060,016.94	80,244,852.61
6. Less: Actual Expenditures or Other Uses	2010-11	16,662,473.34	48,220,650.84
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	11,397,543.60	32,024,201.77
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	701,166.00	2,184,132.00
9. Estimated State and Federal Apportionments	2011-12		0.00
10. Other Estimated Revenue	2011-12	25,000.00	66,500.00
11. Subtotal (Sum of lines 7 through 10)		12,123,709.60	34,274,833.77
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	14,894,000.00	42,720,000.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	2,770,290.40	8,445,166.23
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	1,698,976.07		1,698,976.07			1,698,976.07
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	20,449.01		20,449.01			20,449.01
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,719,425.08	0.00	1,719,425.08	0.00	0.00	1,719,425.08
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	1,719,425.08		1,719,425.08			1,719,425.08
TOTAL, LIABILITIES		1,719,425.08	0.00	1,719,425.08	0.00	0.00	1,719,425.08

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			18,985.20	18,851.00	18,749.65	18,851.19
a. Kindergarten	2,236.90	2,230.16				
b. Grades One through Three	6,921.31	6,871.54				
c. Grades Four through Six	6,195.66	6,184.93				
d. Grades Seven and Eight	3,600.55	3,505.86				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	6.56	10.72				
g. Community Day School	17.21	24.22				
2. Special Education						
a. Special Day Class	606.33	824.65	606.33	602.42	599.18	606.33
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.37	27.72	27.72	21.23	21.12	21.37
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.36	3.14	3.14	2.34	2.32	2.36
3. TOTAL, ELEMENTARY	19,608.25	19,682.94	19,622.39	19,476.99	19,372.27	19,481.25
HIGH SCHOOL						
4. General Education			7,245.54	6,778.42	6,741.98	7,180.36
a. Grades Nine through Twelve	6,962.49	6,823.65				
b. Continuation Education	229.69	208.49				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	30.23	30.98				
e. Community Day School	28.95	23.13				
5. Special Education						
a. Special Day Class	666.53	524.88	666.53	623.10	619.75	666.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	35.44	47.54	47.54	33.12	32.95	35.44
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	27.66	35.11	35.11	25.89	25.75	27.66
6. TOTAL, HIGH SCHOOL	7,980.99	7,693.78	7,994.72	7,460.53	7,420.43	7,909.99
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)	27,589.24	27,376.72	27,617.11	26,937.52	26,792.70	27,391.24
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	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)	27,589.24	27,376.72	27,617.11	26,937.52	26,792.70	27,391.24
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	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	17.63	16.92	16.92	17.00	17.00	17.00
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), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	221,885,411.00	(66,799.00)	221,818,612.00	99,137,686.00	84,498,763.00	236,457,535.00
Total capital assets not being depreciated	274,256,702.00	(66,799.00)	274,189,903.00	99,137,686.00	84,498,763.00	288,828,826.00
Capital assets being depreciated:						
Land Improvements	58,260,347.00		58,260,347.00	5,013,656.00	1,293,574.00	61,980,429.00
Buildings	700,961,564.00		700,961,564.00	117,032,928.00	14,571,222.00	803,423,270.00
Equipment	11,947,027.00	(49,352.00)	11,897,675.00	1,033,716.00	92,879.00	12,838,512.00
Total capital assets being depreciated	771,168,938.00	(49,352.00)	771,119,586.00	123,080,300.00	15,957,675.00	878,242,211.00
Accumulated Depreciation for:						
Land Improvements	(39,509,018.00)		(39,509,018.00)	(1,296,230.00)	(1,285,086.00)	(39,520,162.00)
Buildings	(190,165,986.00)	(1.00)	(190,165,987.00)	(20,273,307.00)	(11,848,359.00)	(198,590,935.00)
Equipment	(5,989,913.00)		(5,989,913.00)	(835,646.00)	(45,200.00)	(6,780,359.00)
Total accumulated depreciation	(235,664,917.00)	(1.00)	(235,664,918.00)	(22,405,183.00)	(13,178,645.00)	(244,891,456.00)
Total capital assets being depreciated, net	535,504,021.00	(49,353.00)	535,454,668.00	100,675,117.00	2,779,030.00	633,350,755.00
Governmental activity capital assets, net	809,760,723.00	(116,152.00)	809,644,571.00	199,812,803.00	87,277,793.00	922,179,581.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2010-11 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.36%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$202,686,460.51
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$168,287,574.02
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	3.51%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$4,428,121.24
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$2,806,555.70

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept. 21, 2011

To the Superintendent of Public Instruction:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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District Advisor
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Telephone
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Ex Director Business Services
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2012-13 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	IASA TITLE I BASIC FUND I	ARRA TITLE I PART A	IASA TITLE I CAPITAL EXP	READING 1ST NCLB PART B	SCHOOL IMPROVEMENT GRANT	ARRA TITLE I SCHOOL IMPRV GRT	EDUCATION JOBS FUND
AWARD							
1. Prior Year Carryover	3010	3011	3015	3030	3180	3181	3205
2. a. Current Year Award	8290	8290	8290	8290	9290	8290	8290
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	4,762,892.90	1,643,392.61	8,500.00	30,609.04	431,326.37	188,562.90	
4. Total Available Award	9,346,648.00	3,495,464.00	4,141.00		205,466.77	1,127,867.77	5,453,405.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	2,896,638.64	1,643,392.61	8,500.00				
6. Cash Received in Current Year	4,382,991.00	2,535,852.00	4,141.00	30,609.04	570,016.24	904,999.16	4,898,197.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,279,629.64	4,179,244.61	12,641.00	30,609.04	570,016.24	904,999.16	4,898,197.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,898,282.65	3,659,304.08	12,641.00	30,609.04	571,449.99	863,640.36	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,898,282.65	3,659,304.08	12,641.00	30,609.04	571,449.99	863,640.36	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,618,653.01)	519,940.53	0.00	0.00	(1,433.75)	41,358.80	4,898,197.00
a. Deferred Revenue		519,940.53			13,719.12	29,834.97	4,898,197.00
b. Accounts Payable					15,152.87	11,523.83	
c. Accounts Receivable	1,618,653.01						
14. Unused Grant Award Calculation (line 4 minus line 9)	5,211,258.25	1,479,552.53	0.00	0.00	65,343.15	452,790.31	5,453,405.00
15. If Carryover is allowed, enter line 14 amount here	5,211,258.25	1,479,552.53			51,623.66	396,392.74	5,453,405.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,898,282.65	3,659,304.08	12,641.00	30,609.04	571,449.99	863,640.36	0.00

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SP ED PART B	IDEA PART B PRIVATE SCHOOLS	ARRA IDEA PART B LOCAL ENTITL	SP ED IDEA PRESCHOOL	ARRA SP ED PRESCHOOL	SP ED IDEA PRESCHOOL ENT	ARRA IDEA PRESCHOOL ENT
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	3310	3311	3313	3315	3319	84,027A	3324
b. Transferability (NCLB)	8181	8181	8181	8182	8182		8182
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	5,774,513.00	5,109.12	3,030,216.02	75,512.08	135,110.59	63,892.17	213,051.54
(sum lines 1, 2d, & 3)		43,689.00		323,444.00		528,621.00	
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds	2,887,257.00						
8. Total Available (sum lines 5, 6, & 7)	2,887,257.00	0.00	2,752,090.02	294,476.08	113,640.59	404,449.11	155,854.54
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	5,736,637.00	43,689.00	2,930,216.00	398,956.00	128,498.47	560,837.81	194,007.19
11. Total Expenditures (lines 9 & 10)	5,736,637.00	43,689.00	2,930,216.00	398,956.00	128,498.47	560,837.81	194,007.19
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,849,380.00)	(43,689.00)	(178,125.98)	(104,479.92)	(14,857.88)	(156,388.70)	(38,152.65)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,849,380.00	43,689.00	178,125.98	104,479.92	14,857.88	156,388.70	38,152.65
14. Unused Grant Award Calculation (line 4 minus line 9)	37,876.00	5,109.12	100,000.02	0.08	6,612.12	31,675.36	19,044.35
15. If Carryover is allowed, enter line 14 amount here	37,876.00	5,109.12	100,000.02	0.08	6,612.12	31,675.36	19,044.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,736,637.00	43,689.00	2,930,216.00	398,956.00	128,498.47	560,837.81	194,007.19

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	IDEA PRESCH STAFF DEVELOPMENT	IDEA EARLY INTERVENTION	ALTERNATIVE DISPUTE RESOLUTION	DEPT OF REHAB TRANSITION	CARL PERKINS VOC ED	IASA TITLE IV DRUG FREE SCHOOLS	TITLE II NCLB
	84.173A	84.181A	84.027A	84.125A	84.048	84.186	
	3345	3385	3395	3412	3550	3710	4035
	8182	8182	8182	8182	8290	8290	8290
AWARD							
1. Prior Year Carryover	1,874.51						937,355.89
2. a. Current Year Award	4,638.00	83,664.00	15,000.00	246,158.00	267,118.00		1,993,359.00
b. Transferability (NCLB)							
c. Other Adjustments						30,000.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,638.00	83,664.00	15,000.00	246,158.00	267,118.00	30,000.00	1,993,359.00
3. Required Matching Funds/Other						50,581.11	
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,512.51	83,664.00	15,000.00	246,158.00	267,118.00	133,054.60	2,930,714.89
REVENUES							
5. Revenue Deferred from Prior Year	1,378.51						133,271.01
6. Cash Received in Current Year	2,815.00	41,832.00	10,650.00	78,147.09	87,346.16	102,831.60	2,151,754.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,193.51	41,832.00	10,650.00	78,147.09	87,346.16	102,831.60	2,285,025.01
EXPENDITURES							
9. Donor-Authorized Expenditures	3,526.24	83,664.00	15,000.00	137,707.23	267,118.00	132,831.60	2,243,207.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,526.24	83,664.00	15,000.00	137,707.23	267,118.00	132,831.60	2,243,207.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	667.27	(41,832.00)	(4,350.00)	(59,560.14)	(179,771.84)	(30,000.00)	41,817.70
a. Deferred Revenue	667.27						41,817.70
b. Accounts Payable							
c. Accounts Receivable		41,832.00	4,350.00	59,560.14	179,771.84	30,000.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	2,986.27	0.00	0.00	108,450.77	0.00	223.00	687,507.58
15. If Carryover is allowed, enter line 14 amount here	2,986.27			0.00		0.00	687,507.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,526.24	83,664.00	15,000.00	137,707.23	267,118.00	132,831.60	2,243,207.31

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE II PART A PRINCIPAL TRAINING	TITLE II PART D TECHNOLOGY	ARRA ENHANC ED THRU TECH	ARRA EETT COMPETITIVE GRANT	21ST CENTURY COHORT 4	21ST CENTURY COMM LEARNING	21ST CENTURY COMM LEARNING
AWARD							
1. Prior Year Carryover	4,647.31	75,490.00					
2. a. Current Year Award	72,000.00	34,195.00	199,711.00	500,000.00	445,932.00	180,328.82	69,280.02
b. Transferability (NCLB)					947,400.00	500,000.00	263,400.00
c. Other Adjustments					(90,450.00)		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	72,000.00	34,195.00	199,711.00	500,000.00	856,950.00	500,000.00	263,400.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	76,647.31	109,685.00	199,711.00	500,000.00	1,302,882.00	680,328.82	332,680.02
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	36,000.00	2,527.00	99,856.00	250,000.00	597,115.55	430,328.82	200,980.02
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	36,000.00	2,527.00	99,856.00	250,000.00	597,115.55	430,328.82	200,980.02
EXPENDITURES							
9. Donor-Authorized Expenditures	4,647.31	75,685.00	91,546.13	287,793.30	999,817.87	620,472.90	302,162.78
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,647.31	75,685.00	91,546.13	287,793.30	999,817.87	620,472.90	302,162.78
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	31,352.69	(73,158.00)	8,309.87	(37,793.30)	(402,702.32)	(190,144.08)	(101,182.76)
a. Deferred Revenue	31,352.69		8,309.87				
b. Accounts Payable							
c. Accounts Receivable		73,158.00		37,793.30	402,702.32	190,144.08	101,182.76
14. Unused Grant Award Calculation (line 4 minus line 9)	72,000.00	34,000.00	108,164.87	212,206.70	303,064.13	59,855.92	30,517.24
15. If Carryover is allowed, enter line 14 amount here	72,000.00	34,000.00	108,164.87	212,206.70	303,064.13	59,855.92	30,517.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,647.31	75,685.00	91,546.13	287,793.30	999,817.87	620,472.90	302,162.78

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE III ENG LEARNER PART A LEP	ARRA DEPT OF REHABILITATION	HOMLESS CHILDREN & YOUTH	ARRA ED FOR HOMELESS CHILDREN	TEACHING AMERICAN HISTORY	READINESS & EMERGENCY MANAGEMENT
			84,196A			
	4203	4810	5630	5635	5835	5836
	8290	8290	8290	8290	8290	8290
AWARD						
1. Prior Year Carryover	1,003,810.16	38,984.61		11,515.00		
2. a. Current Year Award	1,041,426.00	26,732.00	41,848.00		996,368.00	578,262.00
b. Transferability (NCLB)						
c. Other Adjustments						
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	1,041,426.00	26,732.00	41,848.00	0.00	996,368.00	578,262.00
3. Required Matching Funds/Other						0.00
4. Total Available Award	2,045,236.16	65,716.61	41,848.00	11,515.00	996,368.00	578,262.00
(sum lines 1, 2d, & 3)						0.00
REVENUES						
5. Revenue Deferred from Prior Year						
6. Cash Received in Current Year	1,319,044.34				93,709.96	36,315.09
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	1,319,044.34	0.00	0.00	0.00	93,709.96	36,315.09
EXPENDITURES						0.00
9. Donor-Authorized Expenditures	1,047,367.16	49,958.77	41,848.00	11,515.00	139,665.85	63,776.78
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	1,047,367.16	49,958.77	41,848.00	11,515.00	139,665.85	63,776.78
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	271,677.18	(49,958.77)	(41,848.00)	(11,515.00)	(45,955.89)	(27,461.69)
a. Deferred Revenue	271,677.18					
b. Accounts Payable						
c. Accounts Receivable		49,958.77	41,848.00	11,515.00	45,955.89	27,461.69
14. Unused Grant Award Calculation (line 4 minus line 9)	997,869.00	15,757.84	0.00	0.00	856,702.15	514,485.22
15. If Carryover is allowed, enter line 14 amount here	997,869.00	0.00			856,702.15	514,485.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,047,367.16	49,958.77	41,848.00	11,515.00	139,665.85	63,776.78
						0.00

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ADULT ED FUND 11 PERKINS VOC ED	ADULT ED FUND 11 ABE/CITIZENSHIP	ADULT ED FUND 11 ASE/GED	ADULT ED FUND 11 ENGLISH LIT/CIVICS	CHILD DEV FUND 12 TITLE I BASIC
AWARD					
1. Prior Year Carryover					
2. a. Current Year Award	26,498.00	274,018.00	18,834.00	44,007.00	63,393.38
b. Transferability (NCLB)					200,000.00
c. Other Adjustments					
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	26,498.00	274,018.00	18,834.00	44,007.00	200,000.00
3. Required Matching Funds/Other					
4. Total Available Award	26,498.00	274,018.00	18,834.00	44,007.00	263,393.38
(sum lines 1, 2d, & 3)					0.00
REVENUES					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	63,393.38
7. Contributed Matching Funds					200,000.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	263,393.38
EXPENDITURES					
9. Donor-Authorized Expenditures	26,498.00	274,018.00	18,834.00	44,007.00	195,751.47
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	26,498.00	274,018.00	18,834.00	44,007.00	195,751.47
12. Amounts Included in Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(26,498.00)	(274,018.00)	(18,834.00)	(44,007.00)	67,641.91
a. Deferred Revenue					67,641.91
b. Accounts Payable					
c. Accounts Receivable	26,498.00	274,018.00	18,834.00	44,007.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,498.00	274,018.00	18,834.00	44,007.00	195,751.47
					0.00

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	13,473,260.53
2. a. Current Year Award	34,677,895.54
b. Transferability (NCLB)	0.00
c. Other Adjustments	(60,450.00)
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	34,617,445.54
3. Required Matching Funds/Other	
4. Total Available Award	50,581.11
(sum lines 1, 2d, & 3)	48,141,287.18
REVENUES	
5. Revenue Deferred from Prior Year	4,746,574.15
6. Cash Received in Current Year	25,675,825.41
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	30,422,399.56
EXPENDITURES	
9. Donor-Authorized Expenditures	31,207,188.29
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	31,207,188.29
12. Amounts Included in	
Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(784,788.73)
a. Deferred Revenue	5,869,439.12
b. Accounts Payable	25,242.95
c. Accounts Receivable	6,679,470.80
14. Unused Grant Award Calculation (line 4 minus line 9)	16,934,098.89
15. If Carryover is allowed, enter line 14 amount here	16,739,550.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,207,188.29

STATE PROGRAM NAME	ASESP	COHORT 5 ASES	TRANSITIONAL /ASES	HEALTHY START	CPA-CA PARTNERSHIP ACADEMY	GREEN CA PARTNERSHIP ACADEMY	SP ED INFANT DISCRETIONARY
RESOURCE CODE	6010	6011	6013	6240	6385	6386	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover				200,000.00	413,814.17	12,765.32	377.56
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	0.00	200,000.00	413,814.17	12,765.32	377.56
b. Other Adjustments	1,595,775.00	1,806,000.00	265,613.00		753,000.00	72,000.00	10,406.00
c. Adj Curr Yr Award (sum lines 2a & 2b)						(4,200.00)	
3. Required Matching Funds/Other	1,595,775.00	1,806,000.00	265,613.00	0.00	753,000.00	67,800.00	10,406.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,595,775.00	1,806,000.00	265,613.00	200,000.00	1,166,814.17	80,565.32	10,783.56
REVENUES							
5. Revenue Deferred from Prior Year				200,000.00	183,246.50		1,263.56
6. Cash Received in Current Year	1,279,669.43	1,455,316.03	173,582.24		484,829.91	27,765.32	1,864.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,279,669.43	1,455,316.03	173,582.24	200,000.00	668,076.41	27,765.32	3,127.56
EXPENDITURES							
9. Donor-Authorized Expenditures	1,595,775.00	1,806,000.00	265,613.00	97,558.53	423,044.71	35,765.24	835.10
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,595,775.00	1,806,000.00	265,613.00	97,558.53	423,044.71	35,765.24	835.10
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(316,105.57)	(350,683.97)	(92,030.76)	102,441.47	245,031.70	(7,999.92)	2,292.46
a. Deferred Revenue				102,441.47	242,352.97		2,292.46
b. Accounts Payable	316,105.57	350,683.97	92,030.76		78,369.17		
c. Accounts Receivable					75,690.44	7,999.92	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	102,441.47	743,769.46	44,800.08	9,948.46
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,595,775.00	1,806,000.00	265,613.00	97,558.53	423,044.71	35,765.24	835.10

STATE PROGRAM NAME	WORKABILITY	SP ED LOW INCIDENCE SPEC DVCS	SP ED PERSONNEL DEVELOPMENT	CALIFORNIA PARTNERSHIP ACADEMIES	SCH SAFETY CONSOL COMPETITIVE	CHILD DEV FUND 12 STATE PRESCHOOL
RESOURCE CODE	6520	6530	6535	7220	7391	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Carryover			14,837.39	110,277.52	205,782.01	
b. Restr Bal Transfers (Obj 8997)						
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	14,837.39	110,277.52	205,782.01	0.00
2. a. Current Year Award	258,622.00	11,838.00	16,237.00	310,460.00		2,465,724.00
b. Other Adjustments						63,534.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	258,622.00	11,838.00	16,237.00	310,460.00	0.00	2,529,258.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1c, 2c, & 3)	258,622.00	11,838.00	31,074.39	420,737.52	205,782.01	2,529,258.00
REVENUES						
5. Revenue Deferred from Prior Year			6,318.62	21,350.55		
6. Cash Received in Current Year	148,184.00	7,731.00	20,698.00	244,156.97	34,027.92	2,441,335.00
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	148,184.00	7,731.00	27,016.62	265,507.52	34,027.92	2,441,335.00
EXPENDITURES						
9. Donor-Authorized Expenditures	258,622.00	11,838.00	23,947.08	262,175.90	98,190.62	2,529,258.00
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	258,622.00	11,838.00	23,947.08	262,175.90	98,190.62	2,529,258.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(110,438.00)	(4,107.00)	3,069.54	3,331.62	(64,162.70)	(87,923.00)
a. Deferred Revenue			3,069.54	21,970.48		
b. Accounts Payable						
c. Accounts Receivable	110,438.00	4,107.00		18,638.86	64,162.70	87,923.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	7,127.31	158,561.62	107,591.39	0.00
15. If Carryover is allowed, enter line 14 amount here			7,127.31	158,561.62	107,591.39	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	258,622.00	11,838.00	23,947.08	262,175.90	98,190.62	2,529,258.00

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. a. Prior Year Carryover	957,853.97
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	957,853.97
2. a. Current Year Award	7,565,675.00
b. Other Adjustments	59,334.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,625,009.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	8,582,862.97
REVENUES	
5. Revenue Deferred from Prior Year	412,179.23
6. Cash Received in Current Year	6,319,159.82
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	6,731,339.05
EXPENDITURES	
9. Donor-Authorized Expenditures	7,408,623.18
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,408,623.18
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(677,284.13)
a. Deferred Revenue	372,126.92
b. Accounts Payable	78,369.17
c. Accounts Receivable	1,127,780.22
14. Unused Grant Award Calculation (line 4 minus line 9)	1,174,239.79
15. If Carryover is allowed, enter line 14 amount here	1,079,323.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,408,623.18

LOCAL GRANT AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LIGHTHOUSE HEWLETT JOHNSON	MCHS EARLY COLLEGE GRANT	CONNECT ED	MT DIABLO USD ASES	CHILD DEV FUND 12 FIRST 5 CC CHILD/FAMILY	TOTAL
AWARD						
1. a. Prior Year Carryover	16,044.06	47,573.24	291,630.24	121,958.38		477,205.92
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	16,044.06	47,573.24	291,630.24	121,958.38	0.00	477,205.92
2. a. Current Year Award			585,000.00		36,500.00	621,500.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	585,000.00	0.00	36,500.00	621,500.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	16,044.06	47,573.24	876,630.24	121,958.38	0.00	1,098,705.92
REVENUES						
5. Revenue Deferred from Prior Year	16,044.06	47,573.24	291,630.24	121,958.38		477,205.92
6. Cash Received in Current Year			585,000.00		32,848.31	617,848.31
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	16,044.06	47,573.24	876,630.24	121,958.38	0.00	1,095,054.23
EXPENDITURES						
9. Donor-Authorized Expenditures	0.00	38,343.54	574,233.97	0.00	35,576.66	648,154.17
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	38,343.54	574,233.97	0.00	35,576.66	648,154.17
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,044.06	9,229.70	302,396.27	121,958.38	0.00	446,900.06
a. Deferred Revenue	16,044.06	9,229.70	302,396.27	121,958.38		449,628.41
b. Accounts Payable						0.00
c. Accounts Receivable					2,728.34	2,728.34
14. Unused Grant Award Calculation (line 4 minus line 9)	16,044.06	9,229.70	302,396.27	121,958.38	923.34	450,551.75
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	38,343.54	574,233.97	0.00	35,576.65	648,154.16

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA STATE FISCAL STABILIZATION	MEDICAL BILLING OPTION	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	3,330,058.75	1,160,777.55	4,490,836.30
2. a. Current Year Award	1,326,636.00	824,724.13	2,151,360.13
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,326,636.00	824,724.13	2,151,360.13
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,656,694.75	1,985,501.68	6,642,196.43
REVENUES			
5. Cash Received in Current Year	1,326,636.00	824,724.13	2,151,360.13
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,326,636.00	824,724.13	2,151,360.13
EXPENDITURES			
10. Donor-Authorized Expenditures	4,436,860.28	580,321.28	5,017,181.56
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	4,436,860.28	580,321.28	5,017,181.56
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	219,834.47	1,405,180.40	1,625,014.87

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELAP	RESTRICTED LOTTERY	SPECIAL EDUCATION	CAHSEE INTENSIVE INST/SVCS	EIA-SECURITY	EIA/LEP	HOME TO SCHOOL TRANSPORTATION
RESOURCE CODE	6286	6300	6500	7055	7090	7091	7230
REVENUE OBJECT	8590	8560	8311	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	270,284.33	444,621.67	79,265.05	96,939.77	584,299.55	4,465,600.04	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	270,284.33	444,621.67	79,265.05	96,939.77	584,299.55	4,465,600.04	0.00
2. a. Current Year Award		541,998.42	24,776,510.15		1,666,354.00	4,407,730.00	382,553.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	541,998.42	24,776,510.15	0.00	1,666,354.00	4,407,730.00	382,553.00
3. Required Matching Funds/Other			16,652,115.66				4,040,392.53
4. Total Available Award (sum lines 1c, 2c, & 3)	270,284.33	986,620.09	41,507,890.86	96,939.77	2,250,653.55	8,873,330.04	4,422,945.53
REVENUES							
5. Cash Received in Current Year		35,486.18	18,592,507.34	0.00	1,666,354.00	4,407,730.00	382,553.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	506,512.24	6,184,002.81	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	506,512.24	6,184,002.81	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			16,652,115.66				4,040,392.53
9. Total Available (sum lines 5, 7c, & 8)	0.00	541,998.42	41,428,625.81	0.00	1,666,354.00	4,407,730.00	4,422,945.53
EXPENDITURES							
10. Donor-Authorized Expenditures	270,284.00	805,325.34	41,312,523.51	96,939.77	1,440,239.01	4,914,220.11	4,422,945.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	270,284.00	805,325.34	41,312,523.51	96,939.77	1,440,239.01	4,914,220.11	4,422,945.53
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.33	181,294.75	195,367.35	0.00	810,414.54	3,959,109.93	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	SP ED TRANSPORTATN	QUALITY EDUCATION INVESTMENT ACT	CHILD DEV FUND 12 RESERVE ACCT	TOTAL
RESOURCE CODE	7240	7400	6130	
REVENUE OBJECT	8311	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted Ending Balance		6,579,531.77	189,996.33	12,710,538.51
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	6,579,531.77	189,996.33	12,710,538.51
2. a. Current Year Award	1,490,105.00	5,367,600.00		38,632,850.57
b. Other Adjustments			1,466.89	1,466.89
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,490,105.00	5,367,600.00	1,466.89	38,634,317.46
3. Required Matching Funds/Other	1,313,170.32			22,005,678.51
4. Total Available Award (sum lines 1c, 2c, & 3)	2,803,275.32	11,947,131.77	191,463.22	73,350,534.48
REVENUES				
5. Cash Received in Current Year	1,490,105.00	5,367,600.00	1,466.89	31,943,802.41
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	6,690,515.05
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	6,690,515.05
8. Contributed Matching Funds	1,313,170.32			22,005,678.51
9. Total Available (sum lines 5, 7c, & 8)	2,803,275.32	5,367,600.00	1,466.89	60,639,995.97
EXPENDITURES				
10. Donor-Authorized Expenditures	2,803,275.32	4,917,873.16	63,534.00	61,047,159.75
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	2,803,275.32	4,917,873.16	63,534.00	61,047,159.75
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	7,029,258.61	127,929.22	12,303,374.73

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	RRRM	ED TECH K-12 VOUCHER PROG	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABARTMENT ACCOUNT	GOVERNOR'S READING AWARD	98-99 SITE BLOCK GRANT
RESOURCE CODE	8150	9030	9111	9112	9116	9120	9127
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	1,085,876.08		99,274.51	28,253.23	187,805.39	79.81	13,049.20
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,085,876.08	0.00	99,274.51	28,253.23	187,805.39	79.81	13,049.20
2. a. Current Year Award		180,383.08	104,027.32	11,138.47			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	180,383.08	104,027.32	11,138.47	0.00	0.00	0.00
3. Required Matching Funds/Other	6,118,437.00	20,616.92					
4. Total Available Award (sum lines 1c, 2c, & 3)	7,204,313.08	201,000.00	203,301.83	39,391.70	187,805.39	79.81	13,049.20
REVENUES							
5. Cash Received in Current Year		201,000.00	101,001.32	11,138.47			
6. Amounts Included in Line 5 for Prior Year Adjustments		(20,616.92)					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	3,026.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	3,026.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	6,118,437.00	20,616.92					
9. Total Available (sum lines 5, 7c, & 8)	6,118,437.00	221,616.92	104,027.32	11,138.47	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,893,247.99	201,000.00	81,863.75	16,957.27	(10,505.74)		445.12
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,893,247.99	201,000.00	81,863.75	16,957.27	(10,505.74)	0.00	445.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,311,065.09	0.00	121,438.08	22,434.43	198,311.13	79.81	12,604.08

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	00-01 SITE BLOCK GRANT	GOV'S PERFORMANCE AWARDS	SITE/STAFF PERFORMANCE AWARD	DISASTER PREP	MEDI CAL ADMIN ACTIVITIES	ORAL HEALTH ASSESSMENT	PARCEL TAX
RESOURCE CODE	9128	9129	9130	9132	9133	9134	9190
REVENUE OBJECT	8699	8699	8699	8699	8590	8590	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	16,211.87	44,515.54	17,795.20	135,654.08	983,654.69	48,951.37	676,779.95
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,211.87	44,515.54	17,795.20	135,654.08	983,654.69	48,951.37	676,779.95
2. a. Current Year Award					627,575.40	18,574.00	9,699,860.84
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	627,575.40	18,574.00	9,699,860.84
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	16,211.87	44,515.54	17,795.20	135,654.08	1,611,230.09	67,525.37	10,376,640.79
REVENUES							
5. Cash Received in Current Year					627,575.40	18,574.00	9,699,860.84
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	627,575.40	18,574.00	9,699,860.84
EXPENDITURES							
10. Donor-Authorized Expenditures	2,656.06	11,902.74	1,221.62		339,719.44	9,891.92	8,698,104.72
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,656.06	11,902.74	1,221.62	0.00	339,719.44	9,891.92	8,698,104.72
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,555.81	32,612.80	16,573.58	135,654.08	1,271,510.65	57,633.45	1,678,536.07

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	MRAD	SCHOOL SAFETY	PARENT CENTER	CTAG CO TECH ACADEMY GRANT	ROP	CHEVRON WELDING PROGRAM	INTEGRATED CASE MGMT HELMS
RESOURCE CODE	9200	9405	9509	9512	9513	9531	9536
REVENUE OBJECT	8622	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	3,522,887.06	278,215.97	7,706.29	4,794.11	0.00	0.00	5,375.50
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,522,887.06	278,215.97	7,706.29	4,794.11	0.00	0.00	5,375.50
2. a. Current Year Award	5,512,779.07			887.99	800,764.18	37,016.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,512,779.07	0.00	0.00	887.99	800,764.18	37,016.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	9,035,666.13	278,215.97	7,706.29	5,682.10	800,764.18	37,016.00	5,375.50
REVENUES							
5. Cash Received in Current Year	5,512,779.07			887.99	553,999.08	37,016.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	246,765.10	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	246,765.10	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,512,779.07	0.00	0.00	887.99	800,764.18	37,016.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,125,445.46	52,598.98	0.00	5,682.38	800,764.18	28,924.60	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,125,445.46	52,598.98	0.00	5,682.38	800,764.18	28,924.60	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,910,220.67	225,616.99	7,706.29	(0.28)	0.00	8,091.40	5,375.50

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	CITY OF SAN PABLO AFTER SCHOOL	UCB INPROV COLLEGE AWARENESS	NO COAST BEGIN TEACHERS PROG	LEAP FROG	AT & T FOUNDATION GRANT	THE ED FUND DONATIONS	WEST COUNTY SAFE TRANSIT
RESOURCE CODE	9567	9569	9572	9573	9576	9588	9590
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	12,500.00	5,013.87		8,001.08	16,015.00	4,544.54	6,597.47
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	12,500.00	5,013.87	0.00	8,001.08	16,015.00	4,544.54	6,597.47
2. a. Current Year Award	104,002.00		2,100.00		50,000.00		37,214.49
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	104,002.00	0.00	2,100.00	0.00	50,000.00	0.00	37,214.49
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	116,502.00	5,013.87	2,100.00	8,001.08	66,015.00	4,544.54	43,811.96
REVENUES							
5. Cash Received in Current Year	104,002.00		2,100.00		50,000.00		9,964.49
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	27,250.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	27,250.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	104,002.00	0.00	2,100.00	0.00	50,000.00	0.00	37,214.49
EXPENDITURES							
10. Donor-Authorized Expenditures	116,502.00		2,100.00	177.16	48,029.00	3,864.40	42,428.47
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	116,502.00	0.00	2,100.00	177.16	48,029.00	3,864.40	42,428.47
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	5,013.87	0.00	7,823.92	17,986.00	680.14	1,383.49

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	QUEST FOUNDATION	SCULLY FAMILY FOUNDATION	SCHOOL RESTRUCTURING	MISC DONATIONS	ALLIANCE FOR A HEALTHIER GENERATION	CITY OF RICHMOND INDUST ARTS	STAR GRANT
RESOURCE CODE	9594	9595	9597	9599	9607	9613	9614
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	437,815.98	445,616.97	84,299.21	0.00	300,000.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	437,815.98	445,616.97	84,299.21	0.00	300,000.00	0.00
b. Other Adjustments	50,000.00	750,000.00		62,548.08	16,000.00	51,000.00	500.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		323,083.00					
3. Required Matching Funds/Other	50,000.00	1,073,083.00	0.00	62,548.08	16,000.00	51,000.00	500.00
4. Total Available Award (sum lines 1c, 2c, & 3)	50,000.00	1,510,898.98	1,445,616.97	146,847.29	16,000.00	351,000.00	500.00
REVENUES							
5. Cash Received in Current Year	50,000.00	1,073,083.00		24,966.67	16,000.00	51,000.00	500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	37,581.41	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	37,581.41	0.00	0.00	0.00
8. Contributed Matching Funds			1,000,000.00				
9. Total Available (sum lines 5, 7c, & 8)	50,000.00	1,073,083.00	1,000,000.00	62,548.08	16,000.00	51,000.00	500.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	46,400.00	947,089.46	36,016.66	66,578.97	8,330.77	282,610.95	0.00
12. Total Expenditures (line 10 plus line 11)	46,400.00	947,089.46	36,016.66	66,578.97	8,330.77	282,610.95	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,600.00	563,809.52	1,409,600.31	80,268.32	7,669.23	68,389.05	500.00

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TARGET LITERACY & LIBRARIES	LIBRARY & BOOKS DONATION	IVY LEAGUE CONNECTION	MICROSOFT GOV SETTLEMENT	CARPENTERS UNION SCHOLARSHIP	NEIGHBORHOOD ACHOOOL RESCUE	SCHOOL BASED MENTAL HEALTH
RESOURCE CODE	9640	9904	9907	9908	9915	9920	9931
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		8,044.70		92,658.28	1,000.00	250.00	21,825.19
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	8,044.70	0.00	92,658.28	1,000.00	250.00	21,825.19
2. a. Current Year Award	50,000.00						
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other			188,814.92				
4. Total Available Award (sum lines 1c, 2c, & 3)	50,000.00	8,044.70	188,814.92	92,658.28	1,000.00	250.00	21,825.19
REVENUES							
5. Cash Received in Current Year	50,000.00						
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00		188,814.92				
9. Total Available (sum lines 5, 7c, & 8)	50,000.00	0.00	188,814.92	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	38,130.76	795.35	188,814.92	7,460.91	1,000.00		3,150.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	38,130.76	795.35	188,814.92	7,460.91	1,000.00	0.00	3,150.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	11,869.24	7,249.35	0.00	85,197.37	0.00	250.00	18,675.19

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	CHILD DEV FUND 12 CITY OF RICH HEAD START	TOTAL
RESOURCE CODE	9609	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	42,109.31	8,643,171.45
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	8,643,171.45
2. a. Current Year Award	204,603.14	18,370,974.06
b. Other Adjustments		323,083.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	18,694,057.06
3. Required Matching Funds/Other		7,327,868.84
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	34,665,097.35
REVENUES		
5. Cash Received in Current Year	214,003.70	18,409,452.03
6. Amounts Included in Line 5 for Prior Year Adjustments		(20,616.92)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	305,221.95
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	305,221.95
8. Contributed Matching Funds		7,327,868.84
9. Total Available (sum lines 5, 7c, & 8)	0.00	26,042,542.82
EXPENDITURES		
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures	158,826.55	21,258,226.82
12. Total Expenditures (line 10 plus line 11)	0.00	21,258,226.82
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	13,406,870.53

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	105,990,977.18	301	585,026.04	303	105,405,951.14	305	644,304.31		307	104,761,646.83	309
2000 - Classified Salaries	38,983,801.64	311	112,010.92	313	38,871,790.72	315	2,078,158.41		317	36,793,632.31	319
3000 - Employee Benefits (Excluding 3800)	57,680,861.14	321	17,649,833.82	323	40,031,027.32	325	559,628.91		327	39,471,398.41	329
4000 - Books, Supplies Equip Replace. (6500)	11,369,314.37	331	11,841.12	333	11,357,473.25	335	1,384,548.42		337	9,972,924.83	339
5000 - Services. . . & 7300 - Indirect Costs	40,368,635.68	341	173,040.61	343	40,195,595.07	345	18,215,292.05		347	21,980,303.02	349
TOTAL					235,861,837.50	365	TOTAL			212,979,905.40	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	82,645,393.68	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,849,644.60	380
3. STRS.	3101 & 3102	6,583,822.66	382
4. PERS.	3201 & 3202	818,456.08	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,980,654.02	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,753,900.97	385
7. Unemployment Insurance.	3501 & 3502	835,454.60	390
8. Workers' Compensation Insurance.	3601 & 3602	2,247,942.43	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		118,715,269.04	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		750,535.13	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		67,978.14	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		117,896,755.77	397
15. 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.		55.36%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	212,979,905.40
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	758,222,822.25	55,828,831.84	814,051,654.09	11,636,531.96	16,224,220.60	809,463,965.45	12,968,143.10
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,345,000.00		9,345,000.00		455,000.00	8,890,000.00	475,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	16,656,203.03		16,656,203.03		2,713,438.32	13,942,764.71	3,427,885.64
Net OPEB Obligation	78,915,248.00		78,915,248.00	5,196,359.00		84,111,607.00	
Compensated Absences Payable	2,939,279.11		2,939,279.11	551,483.89		3,490,763.00	
Governmental activities long-term liabilities	866,078,552.39	55,828,831.84	921,907,384.23	17,384,374.85	19,392,658.92	919,899,100.16	16,871,028.74
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	208,156,210.39		208,156,210.39			202,686,460.51
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	27,614.07		27,614.07			27,589.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	27,589.24		27,589.24	26,937.52		26,937.52
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		27,589.24				26,937.52
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		27,589.24				26,937.52
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	722,880.25		722,880.25	702,088.00		702,088.00
2. Timber Yield Tax (Object 8022)	4.40		4.40	1.00		1.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,459.68		3,459.68	3,508.00		3,508.00
4. Secured Roll Taxes (Object 8041)	46,825,670.98		46,825,670.98	48,156,319.00		48,156,319.00
5. Unsecured Roll Taxes (Object 8042)	2,458,746.93		2,458,746.93	2,123,918.00		2,123,918.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	900,406.22		900,406.22	593,109.00		593,109.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,241,424.06		5,241,424.06	5,368,040.00		5,368,040.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	1,993,212.60		1,993,212.60	0.00		0.00
12. Parcel Taxes (Object 8621)	9,699,860.84		9,699,860.84	9,749,267.00		9,749,267.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,512,779.07		5,512,779.07	5,500,000.00		5,500,000.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,227,005.80)		(2,227,005.80)	(2,676,633.00)		(2,676,633.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	71,131,439.23	0.00	71,131,439.23	69,519,617.00	0.00	69,519,617.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	71,131,439.23	0.00	71,131,439.23	69,519,617.00	0.00	69,519,617.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			2,653,376.16			2,840,102.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,653,376.16			2,840,102.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	91,440,629.00		91,440,629.00	93,216,540.00		93,216,540.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	8,283,225.00		8,283,225.00	8,749,400.00		8,749,400.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	99,723,854.00	0.00	99,723,854.00	101,965,940.00	0.00	101,965,940.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)			0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	99,723,854.00	0.00	99,723,854.00	101,965,940.00	0.00	101,965,940.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	266,522,230.28		266,522,230.28	255,041,910.00		255,041,910.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	133,551.85		133,551.85	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			208,156,210.39			202,686,460.51
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9991			0.9764
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			202,686,460.51			202,870,426.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			71,131,439.23			69,519,617.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			3,310,708.80			3,232,502.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			99,723,854.00			101,965,940.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			99,723,854.00			101,965,940.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			85,656.95			67,264.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			71,217,096.18			69,586,881.56
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			99,723,854.00			101,965,940.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			71,217,096.18			
b. State Subventions (Line D8)			99,723,854.00			
c. Less: Excluded Appropriations (Line C23)			2,653,376.16			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			168,287,574.02			

[illegible]

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,073,212.96
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 178,585,576.32

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.96%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,874,847.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,082,000.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,074,308.62
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,093,856.52
9. Carry-Forward Adjustment (Part IV, Line F)	(4,550,740.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,543,115.79

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	144,187,100.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,392,004.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,029,773.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,586,763.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	124,285.69
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,427,564.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	134,103.58
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,054,696.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	12,641.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,671,108.58
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,738,402.19
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,787,803.72
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	243,146,246.55

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.39%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

3.51%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,093,856.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(6,921,847.78)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.68%) times Part III, Line B18); zero if positive	<u>(4,550,740.73)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(4,550,740.73)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.51%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,275,370.37) is applied to the current year calculation and the remainder (\$-2,275,370.36) is deferred to one or more future years:	<u>4.45%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,516,913.58) is applied to the current year calculation and the remainder (\$-3,033,827.15) is deferred to one or more future years:	<u>4.76%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(4,550,740.73)</u>

Approved indirect cost rate: 4.41%
Highest rate used in any program: 4.68%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,336,336.13	340,815.00	4.65%
01	3011	3,504,745.08	154,559.00	4.41%
01	3180	547,283.99	24,166.00	4.42%
01	3181	745,583.03	33,982.00	4.56%
01	3313	2,908,113.19	22,102.81	0.76%
01	3315	382,105.00	16,851.00	4.41%
01	3319	123,071.47	5,427.00	4.41%
01	3320	537,149.81	23,688.00	4.41%
01	3324	179,798.19	7,929.00	4.41%
01	3345	3,377.24	149.00	4.41%
01	3385	80,130.00	3,534.00	4.41%
01	3395	14,889.88	110.12	0.74%
01	3410	131,890.84	5,816.39	4.41%
01	3550	255,836.00	11,282.00	4.41%
01	3710	132,206.60	625.00	0.47%
01	4035	2,182,036.76	59,345.00	2.72%
01	4036	4,451.31	196.00	4.40%
01	4045	72,488.00	3,197.00	4.41%
01	4047	87,679.13	3,867.00	4.41%
01	4048	275,637.30	12,156.00	4.41%
01	4124	1,260,486.55	50,389.00	4.00%
01	4203	902,340.16	18,047.00	2.00%
01	4810	47,843.77	2,115.00	4.42%
01	5630	40,080.00	1,768.00	4.41%
01	5635	11,029.00	486.00	4.41%
01	5640	541,826.28	23,895.00	4.41%
01	5810	162,089.52	7,148.00	4.41%
01	6010	2,726,802.37	120,473.00	4.42%
01	6240	25,000.00	1,103.00	4.41%
01	6286	129,336.80	5,704.00	4.41%
01	6385	404,147.97	18,897.00	4.68%
01	6386	34,255.24	1,510.00	4.41%
01	6515	800.10	35.00	4.37%
01	6520	247,698.00	10,924.00	4.41%
01	6530	11,338.00	500.00	4.41%
01	6535	22,936.08	1,011.00	4.41%
01	7055	92,845.77	4,094.00	4.41%
01	7091	4,729,752.11	184,468.00	3.90%
01	7220	251,100.90	11,075.00	4.41%
01	7391	70,571.62	3,119.00	4.42%
01	7400	4,644,975.16	206,817.00	4.45%
01	9010	17,572,232.47	4,089.00	0.02%

West Contra Costa Unified		Unaudited Actuals		07 61796 0000000	
Contra Costa County		2010-11 Unaudited Actuals		Form ICR	
		Exhibit A: Indirect Cost Rates Charged to Programs			
11	3555	25,393.00	1,105.00	4.35%	
12	6105	2,329,023.71	102,710.00	4.41%	
12	9010	186,189.20	8,214.00	4.41%	
13	5310	10,594,633.31	477,980.96	4.51%	

Unaudited Actuals
2010-11 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	0.00		444,621.67	444,621.67
2. State Lottery Revenue	8560	3,427,143.59		541,998.42	3,969,142.01
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)		3,427,143.59	0.00	986,620.09	4,413,763.68
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	0.00		805,325.34	805,325.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,427,143.59			3,427,143.59
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)		3,427,143.59	0.00	805,325.34	4,232,468.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	181,294.75	181,294.75
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 8880.4.5(a)2(B) 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.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	262,015,077.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	35,581,597.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	124,247.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	331,904.13
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,757,390.31
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	832,360.46
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	473,247.61
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				8,519,149.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				217,914,330.54
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				217,914,330.54

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		27,376.72
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		27,376.72
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		27,376.72
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,959.84
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	224,764,806.06	8,181.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	224,764,806.06	8,181.00
B. Required effort (Line A.2 times 90%)	202,288,325.45	7,362.90
C. Current year expenditures (Line I.G and Line II.F)	217,914,330.54	7,959.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	4,436,860.28
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	7,290.37
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				7,290.37
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				4,429,569.91

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	217,914,330.54	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,959.84
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	-----Teacher Full-Time Equivalents-----					-----Classroom Units-----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,365,101.20	642,486.68	0.00	427,702.91	24,744,578.60	12,641.00	4,422,945.53	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,159.75	1,159.75		1,159.75	2,093.00	2,093.00	864.00	
3100 Alternative Schools	11.00	11.00		11.00	12.00	12.00		
3200 Continuation Schools	14.20	14.20		14.20	26.00	26.00		
3300 Independent Study Centers	16.00	16.00		16.00	15.00	15.00		
3400 Opportunity Schools								
3550 Community Day Schools	5.00	5.00		5.00	5.00	5.00		
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual	11.83	11.83		11.83				
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	266.00	266.00		266.00	250.00		540.00	
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational	10.18	10.18		10.18				
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	20.00	20.00		20.00				
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	1,513.96	1,513.96	0.00	1,513.96	2,401.00	2,151.00	1,404.00	

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	139,578,745.00	26,169,983.57	165,748,728.57	9,471,830.31		175,220,558.88
3100	Alternative Schools	1,729,430.19	141,436.00	1,870,866.19	106,911.99		1,977,778.18
3200	Continuation Schools	2,086,662.76	290,948.93	2,377,611.69	135,870.33		2,513,482.02
3300	Independent Study Centers	1,946,708.39	180,414.26	2,127,122.65	121,555.95		2,248,678.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	775,956.47	59,601.89	835,558.36	47,748.58		883,306.94
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	404,638.92	0.00	404,638.92	23,123.38		427,762.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	7,028,519.92	19,029.24	7,047,549.16	402,737.27		7,450,286.43
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	54,847,762.62	4,705,495.76	59,553,258.38	3,403,213.78		62,956,472.16
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	800,764.18	16,375.11	817,139.29	46,696.01		863,835.30
7150	Nonagency - Other	15,627.28	0.00	15,627.28	893.03		16,520.31
8100	Community Services	124,285.69	0.00	124,285.69	7,102.40		131,388.09
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					246,970.28	246,970.28
----	Other Outgo					6,808,818.31	6,808,818.31
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		32,171.14	32,171.14	927,445.63		959,616.77
----	Indirect Costs Charged to Other Funds (Funds 01, 09, 62, Functions 7200-7600, Object 7350)				(690,396.96)		(690,396.96)
Total General Fund and Charter Schools Funds Expenditures		209,339,101.42	31,615,455.90	240,954,557.32	14,004,731.70	7,055,788.59	262,015,077.61

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	100,420,342.77	9,964,137.93	3,341,992.30	12,970,057.94	3,726,595.85	188.50	6,908,979.98			2,246,449.73	0.00	139,578,745.00
3100	Alternative Schools	1,213,312.81	0.00	0.00	451,460.97	64,656.41	0.00	0.00			0.00	0.00	1,729,430.19
3200	Continuation Schools	1,289,198.34	9,083.77	1,116.70	388,425.52	196,019.18	0.00	2,538.10			200,281.15	0.00	2,086,662.76
3300	Independent Study Centers	1,705,400.91	0.00	0.00	241,307.48	0.00	0.00	0.00			0.00	0.00	1,946,708.39
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	669,892.45	105,979.02	85.00	0.00	0.00	0.00	0.00			0.00	0.00	775,956.47
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	146,006.53	238,652.39	0.00	0.00	0.00	0.00	0.00			0.00	0.00	404,638.92
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,585,844.43	2,520,534.36	750,777.41	0.00	15,094.26	0.00	156,269.46			0.00	0.00	7,028,519.92
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	37,776,460.51	2,852,430.17	41,933.09	332.32	11,372,754.87	2,803,275.32	0.00			576.34	0.00	54,847,762.62
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	800,764.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,764.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	15,627.28	0.00	0.00	0.00	0.00	15,627.28
8100	Community Services		0.00	0.00	0.00	0.00	0.00		124,285.69	0.00	0.00	0.00	124,285.69
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		147,607,222.93	15,710,797.64	4,135,904.50	14,051,584.23	15,375,120.57	2,803,463.82	7,083,414.82	124,285.69	0.00	2,447,307.22	0.00	209,339,101.42

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,865,523.85	21,582,647.09	2,721,812.63	26,169,983.57
3100	Alternative Schools	17,694.12	123,741.88	0.00	141,436.00
3200	Continuation Schools	22,841.51	268,107.42	0.00	290,948.93
3300	Independent Study Centers	25,736.91	154,677.35	0.00	180,414.26
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	8,042.78	51,559.11	0.00	59,601.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	19,029.24	0.00	0.00	19,029.24
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	427,876.13	2,576,486.73	1,701,132.90	4,705,495.76
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	16,375.11	0.00	0.00	16,375.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	32,171.14	0.00	0.00	32,171.14
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		2,435,290.79	24,757,219.58	4,422,945.53	31,615,455.90

A. Central Administration Costs in General Fund and Charter Schools Funds		
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		2,427,564.63
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		62,700.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		9,115,672.64
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		3,089,191.40
5 Total Central Administration Costs in General Fund and Charter Schools Funds		14,695,128.67
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		209,339,101.42
2 Total Allocated Costs (from Form PCR, Column 2, Total)		31,615,455.90
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		240,954,557.32
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		2,671,108.58
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		2,738,402.19
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		10,787,803.72
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		16,197,314.49
D. Total Direct Charged and Allocated Costs (B3 + C5)		257,151,871.81
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.71%

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			246,970.28		246,970.28
Other Outgo (Objects 1000-7999)				6,808,818.31	6,808,818.31
Total Other Costs	0.00	0.00	246,970.28	6,808,818.31	7,055,788.59

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,389.82	6,370.82
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	100.28	102.52
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,465.10	6,616.34
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,465.10	6,616.34
b. Revenue Limit ADA	0033	27,617.11	27,391.24
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	178,547,377.86	181,229,756.86
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	178,547,377.86	181,229,756.86
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	146,474,912.38	145,429,630.69
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,261,943.62	2,565,206.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	555,198.00	507,947.00
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)	---	706,745.62	2,057,259.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	147,181,658.00	147,486,889.69

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	57,966,592.00	56,946,983.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	179,213.00	
28. Less: Charter Schools In-lieu Taxes	0595	2,404,776.00	2,676,633.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	55,741,029.00	54,270,350.00
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	91,440,629.00	93,216,539.69
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
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)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	91,440,629.00	93,216,539.69
43. Less: Revenue Limit State Apportionment Receipts	---	65,112,088.77	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	26,328,540.23	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	217,692.00	217,692.00
46. California High School Exit Exam	9002	630,261.00	634,444.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	183,807.00	181,305.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	50,104.00	50,132.00

Current LEA: 07-61796-0000000 West Contra Costa Unified		
Selected SELPA: AZ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		
ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AZ	West Contra Costa Unified	

Unaudited Actuals
2010-11 Unaudited 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				
01 GENERAL FUND								
Expenditure Detail	255,835.33	0.00	0.00	(690,396.96)				
Other Sources/Uses Detail					10,114.65	3,000,000.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(500.00)	101,492.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	42,155.60	0.00	110,924.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(119,935.68)	477,980.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	410,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,339,820.00	2,339,820.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(182,000.00)						
Other Sources/Uses Detail					9,113,051.75	11,701,246.15		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	4,444.75	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							410,000.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,757,069.40	768,875.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,600,000.00	0.00		
Fund Reconciliation							0.00	0.54
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	10,114.65		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 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	302,435.68	(302,435.68)	690,396.96	(690,396.96)	18,820,055.80	18,820,055.80	410,000.00	410,000.54

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	63.0	40.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	864.0	540.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	852.0	540.0
C. ENTER total number of miles driven to/from school	021/022	975,530.0	613,046.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	52,335.88	33,170.60
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	0.00
C. 1. Subagreements for Services (Object 5100)		4,305,582.40	2,728,890.26
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		4,305,582.40	2,728,890.26
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		65,027.25	41,214.46
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		4,422,945.53	2,803,275.32
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		4,422,945.53	2,803,275.32
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	4,422,945.53	2,803,275.32
K. Indirect Costs (Approved indirect cost rate of 4.41% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	5,175.71	3,280.38
L. Net Pupil Transportation Expense (Lines J and K)		4,428,121.24	2,806,555.70

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		4,428,121.24	2,806,555.70
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		49,725.53	31,516.18
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		49,725.53	31,516.18
G. Bus Operating Expense (Line A minus Line F)	110/111	4,378,395.71	2,775,039.52
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.488	4.527
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	5,067.588	5,138.962
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	49,725.53	31,516.18
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	4,428,121.24	2,806,555.70
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	4,366,619.56	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Germaine Quiter

Title: Principal Accountant

Agency: West Contra Costa USD

Phone Number/Ext: (510) 231-1118

E-mail Address: gquiter@wccusd.net

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,049,305.64	0.00	461,882.47	378,623.94	1,563,374.93	5,017,576.27	9,704,412.56		20,175,175.81
2000-2999	Classified Salaries	329,895.44	0.00	365,825.98	88,203.56	528,688.87	4,538,968.46	4,786,316.87		10,637,899.18
3000-3999	Employee Benefits	1,020,687.82	0.00	296,150.42	178,420.91	683,482.52	3,830,096.07	5,704,518.15		11,713,355.89
4000-4999	Books and Supplies	94,997.52	0.00	0.00	1,226.57	222,880.86	136,269.24	29,086.76		484,460.95
5000-5999	Services and Other Operating Expenditures	2,982,204.02	0.00	567.06	5,797.79	86,108.05	8,522,630.46	239,563.41		11,836,870.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	35.00	0.00	22,102.81	0.00	0.00	22,137.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,705,495.79	0.00	0.00	0.00	0.00	0.00	0.00		4,705,495.79
Total Indirect Costs and PCR Allocations										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	12,182,586.23	0.00	1,124,425.93	662,307.77	3,084,535.23	22,067,643.31	20,463,897.75	0.00	4,727,633.60
2000-2999	Classified Salaries	756,086.82	0.00	0.00	10,767.55	608,843.59	35,491.01	181,331.62		1,592,520.59
3000-3999	Employee Benefits	6,971.68	0.00	0.00	27,100.26	128,651.38	2,953,957.11	1,692,920.07		4,809,600.50
4000-4999	Books and Supplies	239,034.12	0.00	0.00	16,583.50	283,678.74	1,581,577.05	1,071,746.83		3,192,620.24
5000-5999	Services and Other Operating Expenditures	1,927.76	0.00	0.00	0.00	218,049.72	44,332.18	9,142.37		273,452.03
6000-6999	Capital Outlay	142,434.36	0.00	0.00	0.00	86,108.05	0.00	14,915.08		243,457.49
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,102.81	0.00		22,102.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	1,146,454.74	0.00	0.00	54,451.31	1,325,331.48	4,615,357.35	2,970,055.97	0.00	10,133,753.66
TOTAL COSTS										

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,293,218.82	0.00	461,882.47	367,856.39	954,531.34	4,982,085.26	9,523,080.94		18,582,655.22
2000-2999	Classified Salaries	322,923.76	0.00	365,825.98	61,103.30	400,037.49	1,585,011.35	3,093,396.80		5,828,298.68
3000-3999	Employee Benefits	781,653.70	0.00	296,150.42	161,837.41	399,803.78	2,248,519.02	4,632,771.32		8,520,735.65
4000-4999	Books and Supplies	93,068.76	0.00	0.00	1,226.57	4,831.14	91,937.06	19,944.39		211,008.92
5000-5999	Services and Other Operating Expenditures	2,839,769.66	0.00	567.06	5,797.79	0.00	8,522,630.46	224,648.33		11,593,413.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,330,635.70	0.00	1,124,425.93	597,821.46	1,759,203.75	17,430,183.15	17,493,841.78	0.00	44,736,111.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	35.00	0.00	0.00	0.00		35.00
7350	Transfers of Indirect Costs - Interfund	4,705,495.79	0.00	0.00	0.00	0.00	0.00	0.00		4,705,495.79
PCRA	Program Cost Report Allocations	4,705,495.79	0.00	0.00	0.00	0.00	0.00	0.00		4,705,495.79
	Total Indirect Costs and PCR Allocations	11,036,131.49	0.00	1,124,425.93	597,856.46	1,759,203.75	17,430,183.15	17,493,841.78	0.00	49,441,642.56
	TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	186,032.80	0.00	0.00	0.00	0.00	0.00	7,205.00		193,237.80
2000-2999	Classified Salaries	1,464.53	0.00	0.00	0.00	0.00	0.00	0.00		1,464.53
3000-3999	Employee Benefits	60,254.74	0.00	0.00	0.00	0.00	0.00	2,453.69		62,708.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	247,752.07	0.00	0.00	0.00	0.00	0.00	9,658.69	0.00	257,410.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	247,752.07	0.00	0.00	0.00	0.00	0.00	9,658.69	0.00	257,410.76
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,099,631.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									17,965,285.98
	TOTAL COSTS									25,322,328.11

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	52,987,024.50	28,491,447.15
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	52,987,024.50	28,491,447.15
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	4,200.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	4,200.00	

SELPA: West Contra Costa Unified (AZ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2010-11 Expenditures by LEA (LE-CY) and the 2009-10 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2010-11 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
1. Voluntary departure retirement or otherwise resulting in lower cost staff	2,438,067.00	
2. A decrease in enrollment (-74)	933,510.00	
Total exempt reductions	3,371,577.00	0.00

SELPA: West Contra Costa Unified (AZ)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current year and prior year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>59,575,396.22</u>		
2. Less: Expenditures paid from federal sources	<u>10,133,753.66</u>		
3. Expenditures paid from state and local sources	<u>49,441,642.56</u>	<u>52,987,024.50</u>	
Less: Exempt reduction(s) from SECTION 1		<u>3,371,577.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>49,441,642.56</u>	<u>49,615,447.50</u>	<u>(173,804.94)</u>
4. Special education unduplicated pupil count	<u>4,126</u>	<u>4,200</u>	
5. Per capita state and local expenditures (A3/A4)	<u>11,982.95</u>	<u>11,813.20</u>	<u>169.75</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

FY 2010-11

FY 2009-10

Difference

Base FY

FY 2010-11

Difference

☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2010-11 MOE requirement and make the selection on Page 1.

Lisa Erwin
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,799,388.00	0.00	472,275.00	378,007.00	1,665,110.00	4,974,736.00	10,340,279.00		20,629,795.00
2000-2999	Classified Salaries	364,926.00	0.00	373,373.00	92,569.00	602,192.00	5,103,937.00	4,444,305.00		10,981,302.00
3000-3999	Employee Benefits	1,096,301.00	0.00	357,923.00	217,229.00	797,427.00	4,436,083.00	6,430,914.00		13,335,877.00
4000-4999	Books and Supplies	102,000.00	0.00	250.00	34,360.00	28,602.00	125,414.00	141,455.00		432,081.00
5000-5999	Services and Other Operating Expenditures	3,667,946.00	0.00	750.00	0.00	4,004.00	9,216,511.00	378,305.00		13,267,516.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,030,561.00	0.00	1,204,571.00	722,165.00	3,097,335.00	23,868,681.00	21,735,258.00	0.00	58,658,571.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	8,030,561.00	0.00	1,204,571.00	722,165.00	3,097,335.00	23,868,681.00	21,735,258.00	0.00	58,658,571.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,728,936.00	0.00	472,275.00	378,007.00	1,195,385.00	4,974,736.00	10,256,266.00		20,005,605.00
2000-2999	Classified Salaries	364,926.00	0.00	373,373.00	92,569.00	530,913.00	2,050,085.00	3,706,086.00		7,117,952.00
3000-3999	Employee Benefits	1,064,800.00	0.00	357,923.00	217,229.00	592,484.00	2,704,828.00	5,926,757.00		10,864,021.00
4000-4999	Books and Supplies	102,000.00	0.00	250.00	34,360.00	2,200.00	125,414.00	68,452.00		332,676.00
5000-5999	Services and Other Operating Expenditures	3,661,200.00	0.00	750.00	0.00	0.00	9,216,511.00	360,500.00		13,238,961.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,921,862.00	0.00	1,204,571.00	722,165.00	2,320,982.00	19,083,574.00	20,318,061.00	0.00	51,571,215.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	7,921,862.00	0.00	1,204,571.00	722,165.00	2,320,982.00	19,083,574.00	20,318,061.00	0.00	51,571,215.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
										0.00
										51,571,215.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	232,592.00	0.00	0.00	0.00	0.00	0.00	253,685.00		486,277.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	84,046.00	0.00	0.00	0.00	0.00	0.00	93,433.00		177,479.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	316,638.00	0.00	0.00	0.00	0.00	0.00	347,118.00	0.00	663,756.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	316,638.00	0.00	0.00	0.00	0.00	0.00	347,118.00	0.00	663,756.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										24,457,237.00
										32,228,201.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,049,305.64	0.00	461,892.47	378,623.94	1,563,374.93	5,017,576.27	9,704,412.56		20,175,175.81
2000-2999	Classified Salaries	329,895.44	0.00	365,825.98	88,203.56	528,688.87	4,538,968.46	4,786,316.87		10,637,899.18
3000-3999	Employee Benefits	1,020,687.82	0.00	296,150.42	178,420.91	683,482.52	3,830,096.07	5,704,518.15		11,713,355.89
4000-4999	Books and Supplies	94,997.52	0.00	0.00	1,226.57	222,880.86	136,269.24	29,086.76		484,460.95
5000-5999	Services and Other Operating Expenditures	2,982,204.02	0.00	567.06	5,797.79	86,108.05	8,522,630.46	239,563.41		11,836,870.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,477,090.44	0.00	1,124,425.93	652,272.77	3,084,535.23	22,045,540.50	20,463,897.75	0.00	54,847,762.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	35.00	0.00	22,102.81	0.00		22,137.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,705,495.79								4,705,495.79
	Total Indirect Costs	4,705,495.79								4,705,495.79
	TOTAL COSTS	7,477,090.44	0.00	1,124,425.93	652,307.77	3,084,535.23	22,067,643.31	20,463,897.75	0.00	54,869,900.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	756,086.82	0.00	0.00	10,767.55	608,843.59	35,491.01	181,331.62		1,592,520.59
2000-2999	Classified Salaries	6,971.68	0.00	0.00	27,100.26	128,651.38	2,953,957.11	1,692,920.07		4,809,600.50
3000-3999	Employee Benefits	239,034.12	0.00	0.00	16,583.50	283,678.74	1,581,577.05	1,071,746.83		3,192,620.24
4000-4999	Books and Supplies	1,927.76	0.00	0.00	0.00	218,049.72	44,332.18	9,142.37		273,452.03
5000-5999	Services and Other Operating Expenditures	142,434.36	0.00	0.00	0.00	86,108.05	0.00	14,915.08		243,457.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,146,454.74	0.00	0.00	54,451.31	1,325,331.48	4,615,357.35	2,970,055.97	0.00	10,111,650.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,102.81	0.00		22,102.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	22,102.81	0.00	0.00	22,102.81
	TOTAL BEFORE OBJECT 8980	1,146,454.74	0.00	0.00	54,451.31	1,325,331.48	4,637,460.16	2,970,055.97	0.00	10,133,753.66
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										10,133,753.66

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,293,218.82	0.00	461,882.47	367,856.39	954,531.34	4,982,085.26	9,523,080.94		18,582,655.22
2000-2999	Classified Salaries	322,923.76	0.00	365,825.98	61,103.30	400,037.49	1,585,011.35	3,093,396.80		5,828,296.68
3000-3999	Employee Benefits	781,653.70	0.00	296,150.42	161,837.41	399,803.78	2,248,519.02	4,632,771.32		8,520,735.65
4000-4999	Books and Supplies	93,069.76	0.00	0.00	1,226.57	4,831.14	91,937.06	19,944.39		211,008.92
5000-5999	Services and Other Operating Expenditures	2,839,769.66	0.00	567.06	5,797.79	0.00	8,522,630.46	224,648.33		11,593,413.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,330,635.70	0.00	1,124,425.93	597,821.46	1,759,203.75	17,430,183.15	17,493,841.78	0.00	44,736,111.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	35.00	0.00	0.00	0.00		35.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,705,495.79								4,705,495.79
	Total Indirect Costs	4,705,495.79								4,705,495.79
	TOTAL BEFORE OBJECT 8980	6,330,635.70	0.00	1,124,425.93	597,856.46	1,759,203.75	17,430,183.15	17,493,841.78	0.00	44,736,146.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	186,032.80	0.00	0.00	0.00	0.00	0.00	7,205.00		193,237.80
2000-2999	Classified Salaries	1,464.53	0.00	0.00	0.00	0.00	0.00	0.00		1,464.53
3000-3999	Employee Benefits	60,254.74	0.00	0.00	0.00	0.00	0.00	2,453.69		62,708.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	247,752.07	0.00	0.00	0.00	0.00	0.00	9,658.69	0.00	257,410.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	247,752.07	0.00	0.00	0.00	0.00	0.00	9,658.69	0.00	257,410.76
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,099,631.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									17,965,285.98
	TOTAL COSTS									25,322,328.11

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: West Contra Costa Unified (AZ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2011-12 Budget by LEA (LB-B) and the 2010-11 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: West Contra Costa Unified (AZ)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current year and prior year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2011-12 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2010-11 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>58,658,571.00</u>		
2. Less: Expenditures paid from federal sources	<u>7,087,356.00</u>		
3. Expenditures paid from state and local sources	<u>51,571,215.00</u>	<u>44,736,146.77</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>51,571,215.00</u>	<u>44,736,146.77</u>	<u>6,835,068.23</u>
4. Special education unduplicated pupil count	<u>4,126</u>	<u>4,126</u>	
5. Per capita state and local expenditures (A3/A4)	<u>12,499.08</u>	<u>10,842.50</u>	<u>1,656.58</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

Budget
FY 2011-12

Actual
FY 2010-11

Difference

Budget
FY 2011-12

Base FY

Difference

☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 MOE requirement and make the selection on Page 1.

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