

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**



## **2011-2012 Unaudited Actuals Financial Report**

**September 19, 2012**



# West Contra Costa Unified School District

## 2011-2012 Unaudited Actuals Financial Report

### Board Members

**Charles Ramsey**  
*Board President*

**Antonio Medrano**  
*Board Clerk*

**Madeline Kronenberg**  
*Board Member*

**Elaine Merriweather**  
*Board Member*

**Tony Thurmond**  
*Board Member*

### District Staff

**Bruce Harter**  
*Superintendent*

**Sheri Gamba**  
*Associate Superintendent  
Business Services*

**Martin Coyne**  
*Executive Director  
Business Services (Bond)*

**Daniela Parasidis**  
*Director Business Services*

**Germaine Quiter**  
*Director Business Services*

# **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY**  
**BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	Total	REVENUE FUNDS Schedule 3	OUTLAY FUNDS Schedule 5	FUNDS Schedule 7	
<b>ASSETS</b>							
Cash in County Treasury	\$ 7,064,104	\$ 21,159,852	\$ 28,223,956	\$ 5,350,516	\$ 66,416,954	\$ 54,752,946	\$ 154,744,372
Cash in Banks	311	14,941	15,252	27,815	-	-	43,067
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	-	-	-	-	11,399,707	1,042,424	12,442,131
Cash Collections Awaiting Deposit	1,554	-	1,554	1,353	-	-	2,907
Investments	94	-	94	4,851	68,161,287	8,088,917	76,255,149
Accounts Receivable	43,703,278	13,349,450	57,052,729	4,968,659	192,016	44,717	62,258,121
Due From Other Funds	-	-	-	10,500,000	13,200,000	-	23,700,000
Stores Inventories	267,465	-	267,465	-	-	-	267,465
Prepaid Expense	-	-	-	573,804	-	-	573,804
<b>Total Assets</b>	<b>\$ 51,106,806</b>	<b>\$ 34,524,244</b>	<b>\$ 85,631,050</b>	<b>\$ 21,426,998</b>	<b>\$ 159,369,964</b>	<b>\$ 63,929,004</b>	<b>\$ 330,357,016</b>
<b>LIABILITIES</b>							
Accounts Payable	4,230,729	6,839,699	11,070,429	651,552	29,320,259	31,050	41,073,290
Due to Other Funds	23,500,000	-	23,500,000	200,000	-	1	23,700,001
Temporary Loans	-	-	-	-	-	-	-
Deferred Revenue	-	1,629,108	1,629,108	81,737	-	-	1,710,846
Other Liabilities	-	-	-	-	-	500,000	500,000
<b>Total Liabilities</b>	<b>27,730,729</b>	<b>8,468,808</b>	<b>36,199,537</b>	<b>933,290</b>	<b>29,320,259</b>	<b>531,050</b>	<b>66,984,136</b>
<b>FUND BALANCE</b>							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	267,465	-	267,465	573,804	-	-	841,270
Prepaid Expenditures	-	-	-	-	-	-	-
Restricted Balances	-	26,055,436	26,055,436	3,027,857	106,271,292	29,890	135,384,474
Committed Balances	-	-	-	3,375,981	-	-	3,375,981
Assigned Balances	865,564	-	865,564	13,516,066	23,778,414	48,757,089	
Economic Uncertainties	8,168,653	-	8,168,653	-	-	-	8,168,653
Undesignated Amount	14,004,394	(0)	14,004,394	0	-	14,610,975	115,532,502
<b>Total Fund Balance</b>	<b>23,376,077</b>	<b>26,055,436</b>	<b>49,431,513</b>	<b>20,493,708</b>	<b>130,049,705</b>	<b>63,397,954</b>	<b>263,372,880</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 51,106,806</b>	<b>\$ 34,524,244</b>	<b>\$ 85,631,050</b>	<b>\$ 21,426,998</b>	<b>\$ 159,369,964</b>	<b>\$ 63,929,004</b>	<b>\$ 330,357,016</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL OUTLAY FUNDS	OTHER FUNDS	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 4	Schedule 6	Schedule 8	
<b>REVENUES</b>							
Revenue Limit Sources	\$ 139,997,772	\$ 7,848,483	\$ 147,846,255	\$ -	\$ -	\$ -	\$ 147,846,255
Federal Revenues	35,464	33,475,142	33,510,606	13,246,097	906,437	3,114,276	50,777,416
Other State Revenues	25,899,942	37,444,096	63,344,038	7,513,130	15,826,197	675,181	87,358,546
Other Local Revenues	3,879,210	18,498,618	22,377,827	1,609,267	1,439,663	76,992,418	102,419,176
Total Revenues	169,812,387	97,266,339	267,078,726	22,368,494	18,172,298	80,781,875	388,401,392
<b>EXPENDITURES</b>							
Certificated Salaries	66,302,313	40,324,369	106,626,682	2,534,619	-	-	109,161,300
Classified Salaries	19,692,838	21,491,275	41,184,113	5,944,535	803,466	62,344	47,994,458
Employee Benefits	37,213,338	24,117,987	61,331,324	2,852,969	318,505	33,195	64,535,993
Book and Supplies	2,468,617	8,239,903	10,708,520	6,358,605	4,360,161	48,366	21,475,652
Services and Other Operating Expenditures	8,708,714	33,802,960	42,511,674	690,717	7,316,302	21,252,511	71,771,204
Capital Outlay	238,525	336,907	575,432	221,898	90,910,227	-	91,707,557
Other Outgo	6,596,894	-	6,596,894	97,525	-	52,989,436	59,683,855
Direct/Indirect Support Costs	(2,245,202)	1,498,990	(746,212)	746,212	-	-	-
Total Expenditures	138,976,036	129,812,391	268,788,427	19,447,080	103,708,660	74,385,852	466,330,018
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	30,836,351	(32,546,052)	(1,709,701)	2,921,415	(85,536,362)	6,396,023	(77,928,626)
<b>OTHER FINANCING SOURCES AND (USES)</b>							
Interfund Transfers In	6,872,000	2,200,000	9,072,000	3,500,000	-	-	12,572,000
Interfund Transfers Out	3,500,000	-	3,500,000	3,372,000	5,700,000	-	12,572,000
Other Sources	-	-	-	-	100,000,000	1,165,212	101,165,212
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(29,271,171)	29,271,171	-	-	-	-	-
Total Other Financing Sources and Uses	(25,899,171)	31,471,171	5,572,000	128,000	94,300,000	1,165,212	101,165,212
<b>NET CHANGE IN FUND BALANCE</b>	4,937,179	(1,074,881)	3,862,299	3,049,415	8,763,638	7,561,235	23,236,586
<b>BEGINNING FUND BALANCE JULY 1, 2011</b>	18,438,898	27,130,317	45,569,215	17,444,294	121,286,068	55,836,719	240,136,295
Other Restatements	-	-	-	-	-	-	-
<b>ADJUSTED BEGINNING FUND BALANCE</b>	18,438,898	27,130,317	45,569,215	17,444,294	121,286,068	55,836,719	240,136,295
<b>ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 23,376,077	\$ 26,055,436	\$ 49,431,513	\$ 20,493,708	\$ 130,049,705	\$ 63,397,954	\$ 263,372,881

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS**  
**BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

Schedule 3

**SPECIAL REVENUE FUNDS**

	<b>ADULT EDUCATION</b>	<b>CHILD DEVELOPMENT</b>	<b>CAFETERIA</b>	<b>DEFERRED MAINTENANCE</b>	<b>SPECIAL RESERVE</b>	<b>TOTAL SPECIAL REVENUE FUNDS</b>
<b>ASSETS</b>						
Cash in County Treasury	\$ 774,736	\$ 246,115	\$ 41,617	\$ 1,295,306	\$ 2,992,741	\$ 5,350,516
Cash in Banks	26,001	-	1,814	-	-	27,815
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	1,353	-	-	1,353
Investments	3,215	-	-	-	1,635	4,851
Accounts Receivable	1,441,182	20,500	3,496,836	1,690	8,451	4,968,659
Due From Other Funds	-	-	-	-	10,500,000	10,500,000
Prepaid Expenditures	-	-	-	-	-	-
Stores Inventories	-	-	573,804	-	-	573,804
<b>Total Assets</b>	<b>\$ 2,245,135</b>	<b>\$ 266,615</b>	<b>\$ 4,115,425</b>	<b>\$ 1,296,996</b>	<b>\$ 13,502,827</b>	<b>\$ 21,426,998</b>
<b>LIABILITIES</b>						
Accounts Payable	190,025	71,083	390,445	-	-	651,552
Due to Other Funds	-	-	200,000	-	-	200,000
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	81,737	-	-	-	81,737
Other Liabilities	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>190,025</b>	<b>152,820</b>	<b>590,445</b>	<b>-</b>	<b>-</b>	<b>933,290</b>
<b>FUND BALANCE</b>						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	573,804	-	-	573,804
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	3,027	100,556	2,924,273	-	-	3,027,857
Committed Balances	2,052,083	-	26,902	1,296,996	-	3,375,981
Assigned Balances	-	13,238	-	-	13,502,827	13,516,066
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	(0)	(0)	0	0	-	0
<b>Total Fund Balance</b>	<b>2,055,110</b>	<b>113,795</b>	<b>3,524,980</b>	<b>1,296,996</b>	<b>13,502,827</b>	<b>20,493,708</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,245,135</b>	<b>\$ 266,615</b>	<b>\$ 4,115,425</b>	<b>\$ 1,296,996</b>	<b>\$ 13,502,827</b>	<b>\$ 21,426,998</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

	<b>ADULT EDUCATION</b>	<b>CHILD DEVELOPMENT</b>	<b>CAFETERIA</b>	<b>DEFERRED MAINTENANCE</b>	<b>SPECIAL RESERVE</b>	<b>TOTAL SPECIAL REVENUE FUNDS</b>
<b>REVENUES</b>						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	303,891	485,904	\$ 12,456,302	-	-	13,246,097
Other State Revenues	3,311,459	2,172,463	935,933	\$ 1,093,275	-	7,513,130
Other Local Revenues	384,100	136,346	1,040,744	7,264	\$ 40,813	1,609,267
Total Revenues	<u>3,999,450</u>	<u>2,794,713</u>	<u>14,432,978</u>	<u>1,100,539</u>	<u>40,813</u>	<u>22,368,494</u>
<b>EXPENDITURES</b>						
Certificated Salaries	1,423,213	1,111,406	-	-	-	2,534,619
Classified Salaries	626,568	758,371	4,559,596	-	-	5,944,535
Employee Benefits	466,815	670,940	1,715,215	-	-	2,852,969
Book and Supplies	33,593	67,212	6,257,800	-	-	6,358,605
Services and Other Operating Expenditures	235,265	97,458	357,995	-	-	690,717
Capital Outlay	-	-	221,898	-	-	221,898
Other Outgo	-	97,525	-	-	-	97,525
Direct/Indirect Support Costs	104,745	93,822	547,646	-	-	746,212
Total Expenditures	<u>2,890,198</u>	<u>2,896,733</u>	<u>13,660,148</u>	<u>-</u>	<u>-</u>	<u>19,447,080</u>
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	<u>1,109,252</u>	<u>(102,020)</u>	<u>772,830</u>	<u>1,100,539</u>	<u>40,813</u>	<u>2,921,415</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	-	-	-	-	3,500,000	3,500,000
Interfund Transfers Out	1,000,000	-	-	1,000,000	1,372,000	3,372,000
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>	<u>2,128,000</u>	<u>128,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>109,252</u>	<u>(102,020)</u>	<u>772,830</u>	<u>100,539</u>	<u>2,168,813</u>	<u>3,049,415</u>
<b>BEGINNING FUND BALANCE JULY 1, 2011</b>	1,945,858	215,815	2,752,150	1,196,457	11,334,014	17,444,294
Other Restatements	-	-	-	-	-	-
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<u>1,945,858</u>	<u>215,815</u>	<u>2,752,150</u>	<u>1,196,457</u>	<u>11,334,014</u>	<u>17,444,294</u>
<b>ENDING FUND BALANCE JUNE 30, 2012</b>	<u>\$ 2,055,110</u>	<u>\$ 113,795</u>	<u>\$ 3,524,980</u>	<u>\$ 1,296,996</u>	<u>\$ 13,502,827</u>	<u>\$ 20,493,708</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2011-2012 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND  
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

**CAPITAL OUTLAY FUNDS**

	<b>BUILDING</b>	<b>CAPITAL FACILITIES</b>	<b>COUNTY SCHOOL FACILITIES</b>	<b>SPECIAL RESERVE CAPITAL OUTLAY</b>	<b>TOTAL CAPITAL OUTLAY FUNDS</b>
<b>ASSETS</b>					
Cash in County Treasury	\$ 55,843,525	\$ 802,405	\$ 2,856,953	\$ 6,914,072	\$ 66,416,954
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	11,399,707	-	-	-	11,399,707
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	67,000,002	1,161,285	-	-	68,161,287
Accounts Receivable	149,283	2,746	4,383	35,604	192,016
Due From Other Funds	-	200,000	13,000,000	-	13,200,000
Prepaid Expenditures	-	-	-	-	-
Stores Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 134,392,516</b>	<b>\$ 2,166,436</b>	<b>\$ 15,861,336</b>	<b>\$ 6,949,676</b>	<b>\$ 159,369,964</b>
<b>LIABILITIES</b>					
Accounts Payable	28,424,527	856,479	-	39,253	29,320,259
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>28,424,527</b>	<b>856,479</b>	<b>-</b>	<b>39,253</b>	<b>29,320,259</b>
<b>FUND BALANCE</b>					
Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Restricted Balances	88,324,002	-	15,861,336	2,085,954	106,271,292
Committed Balances	-	-	-	-	-
Assigned Balances	17,643,988	1,309,957	-	4,824,469	23,778,414
Economic Uncertainties	-	-	-	-	-
Undesignated Amount	-	-	-	-	-
<b>Total Fund Balance</b>	<b>105,967,989</b>	<b>1,309,957</b>	<b>15,861,336</b>	<b>6,910,423</b>	<b>130,049,705</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 134,392,516</b>	<b>\$ 2,166,436</b>	<b>\$ 15,861,336</b>	<b>\$ 6,949,676</b>	<b>\$ 159,369,964</b>



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>CAPITAL OUTLAY FUNDS</b>	<b>BUILDING</b>	<b>CAPITAL FACILITIES</b>	<b>COUNTY SCHOOL FACILITIES</b>	<b>SPECIAL RESERVE CAPITAL OUTLAY</b>	<b>TOTAL CAPITAL OUTLAY FUNDS</b>
<b>REVENUES</b>					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	906,437	-	-	-	906,437
Other State Revenues	-	-	15,826,197	-	15,826,197
Other Local Revenues	617,357	226,420	21,183	574,703	1,439,663
Total Revenues	1,523,794	226,420	15,847,380	574,703	18,172,298
<b>EXPENDITURES</b>					
Certificated Salaries	-	-	-	-	-
Classified Salaries	796,557	-	-	6,909	803,466
Employee Benefits	317,695	-	-	810	318,505
Book and Supplies	4,313,933	-	-	46,228	4,360,161
Services and Other Operating Expenditures	6,866,904	213,529	-	235,869	7,316,302
Capital Outlay	88,220,842	2,171,352	-	518,033	90,910,227
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	100,515,931	2,384,881	-	807,848	103,708,660
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	(98,992,137)	(2,158,461)	15,847,380	(233,145)	(85,536,362)
<b>OTHER FINANCING SOURCES AND (USES)</b>					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	5,700,000	-	-	-	5,700,000
Other Sources	100,000,000	-	-	-	100,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	94,300,000	-	-	-	94,300,000
<b>NET CHANGE IN FUND BALANCE</b>	(4,692,137)	(2,158,461)	15,847,380	(233,145)	8,763,638
<b>BEGINNING FUND BALANCE JULY 1, 2011</b>	110,660,126	3,468,417	13,956	7,143,568	121,286,068
Other Restatements	-	-	-	-	-
<b>ADJUSTED BEGINNING FUND BALANCE</b>	110,660,126	3,468,417	13,956	7,143,568	121,286,068
<b>ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 105,967,989	\$ 1,309,957	\$ 15,861,336	\$ 6,910,423	\$ 130,049,705

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2011-2012 UNAUDITED ACTUALS REPORT - OTHER FUNDS  
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE**

Schedule 7

**OTHER FUNDS**

	<b>BOND INTEREST AND REDEMPTION</b>	<b>DEBT SERVICE COMPONENT UNIT (COPs)</b>	<b>DEBT SERVICE</b>	<b>SELF INSURANCE</b>	<b>RETIREE BENEFITS</b>	<b>TOTAL OTHER FUNDS</b>
<b>ASSETS</b>						
Cash in County Treasury	\$ 46,763,535	\$ -	\$ 30	\$ 2,351,989	\$ 5,637,392	\$ 54,752,946
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	1,042,373	-	51	-	1,042,424
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	915,558	-	7,173,359	8,088,917
Accounts Receivable	30,808	-	4,785	-	9,124	44,717
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 46,794,343</b>	<b>\$ 1,042,373</b>	<b>\$ 920,373</b>	<b>\$ 2,352,040</b>	<b>\$ 12,819,875</b>	<b>\$ 63,929,004</b>
<b>LIABILITIES</b>						
Accounts Payable	-	-	-	31,050	-	31,050
Due to Other Funds	1	-	-	-	-	1
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
<b>Total Liabilities</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>531,050</b>	<b>-</b>	<b>531,050</b>
<b>FUND BALANCE</b>						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	-	-	-	-	29,890	29,890
Committed Balances	-	-	-	-	-	-
Assigned Balances	46,794,342	1,042,373	920,373	-	-	48,757,089
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	0	-	-	1,820,990	12,789,985	14,610,975
<b>Total Fund Balance</b>	<b>46,794,342</b>	<b>1,042,373</b>	<b>920,373</b>	<b>1,820,990</b>	<b>12,819,875</b>	<b>63,397,954</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 46,794,343</b>	<b>\$ 1,042,373</b>	<b>\$ 920,373</b>	<b>\$ 2,352,040</b>	<b>\$ 12,819,875</b>	<b>\$ 63,929,004</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-2012 UNAUDITED ACTUALS REPORT - OTHER FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 8

**OTHER FUNDS**

	<b>BOND INTEREST AND REDEMPTION</b>	<b>DEBT SERVICE COMPONENT UNIT (COPs)</b>	<b>DEBT SERVICE</b>	<b>SELF INSURANCE</b>	<b>RETIREE BENEFITS</b>	<b>TOTAL OTHER FUNDS</b>
<b>REVENUES</b>						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	3,114,276	-	-	-	-	3,114,276
Other State Revenues	675,181	-	-	-	-	675,181
Other Local Revenues	54,439,796	-	30,600	2,361,163	20,160,858	76,992,418
Total Revenues	58,229,253	-	30,600	2,361,163	20,160,858	80,781,875
<b>EXPENDITURES</b>						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	62,344	-	62,344
Employee Benefits	-	-	-	33,195	-	33,195
Book and Supplies	-	-	-	48,366	-	48,366
Services and Other Operating Expenditures	-	-	-	2,197,120	19,055,392	21,252,511
Capital Outlay	-	-	-	-	-	-
Other Outgo	44,624,325	234,504	8,130,608	-	-	52,989,436
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	44,624,325	234,504	8,130,608	2,341,024	19,055,392	74,385,852
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	13,604,928	(234,504)	(8,100,007)	20,139	1,105,466	6,396,023
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	1,165,212	-	-	-	-	1,165,212
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,165,212	-	-	-	-	1,165,212
<b>NET CHANGE IN FUND BALANCE</b>	14,770,141	(234,504)	(8,100,007)	20,139	1,105,466	7,561,235
<b>BEGINNING FUND BALANCE JULY 1, 2011</b>	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
Other Restatements	-	-	-	-	-	-
<b>ADJUSTED BEGINNING FUND BALANCE</b>	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
<b>ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 46,794,342	\$ 1,042,373	\$ 920,373	\$ 1,820,990	\$ 12,819,875	\$ 63,397,954

**2011-2012 UNAUDITED ACTUALS  
STATE FORMS**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 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		
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		
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 Budget
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	2011-12 Unaudited Actuals			2012-13 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	139,997,771.71	7,848,482.86	147,846,254.57	140,525,663.00	7,698,915.00	148,224,578.00	0.3%
2) Federal Revenue		8100-8299	35,463.95	33,475,141.83	33,510,605.78	0.00	25,780,824.00	25,780,824.00	-23.1%
3) Other State Revenue		8300-8599	25,899,941.63	37,444,096.40	63,344,038.03	23,692,568.00	32,801,090.00	56,493,658.00	-10.8%
4) Other Local Revenue		8600-8799	3,879,209.59	18,498,617.64	22,377,827.23	2,420,398.00	18,087,077.00	20,507,475.00	-8.4%
5) TOTAL REVENUES			169,812,386.88	97,266,338.73	267,078,725.61	166,638,629.00	84,367,906.00	251,006,535.00	-6.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	66,302,312.81	40,324,368.83	106,626,681.64	69,938,372.00	33,060,889.00	102,999,261.00	-3.4%
2) Classified Salaries		2000-2999	19,692,837.70	21,491,275.41	41,184,113.11	20,784,522.00	20,178,569.00	40,963,091.00	-0.5%
3) Employee Benefits		3000-3999	37,213,337.75	24,117,986.52	61,331,324.27	40,289,490.00	21,818,277.00	62,107,767.00	1.3%
4) Books and Supplies		4000-4999	2,468,616.88	8,239,903.38	10,708,520.26	3,541,452.00	6,733,509.00	10,274,961.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	8,708,714.14	33,802,959.69	42,511,673.83	10,468,037.00	35,725,959.00	46,193,996.00	8.7%
6) Capital Outlay		6000-6999	238,525.29	336,906.94	575,432.23	972,166.00	2,897,132.00	3,869,298.00	572.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	6,596,894.21	0.00	6,596,894.21	974,967.00	0.00	974,967.00	-85.2%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(2,245,202.40)	1,498,989.96	(746,212.44)	(1,546,635.00)	908,193.00	(638,442.00)	-14.4%
9) TOTAL EXPENDITURES		7300-7399	138,976,036.38	129,812,390.73	268,788,427.11	145,422,371.00	121,322,528.00	266,744,899.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			30,836,350.50	(32,546,052.00)	(1,709,701.50)	21,216,258.00	(36,954,622.00)	(15,738,364.00)	820.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,872,000.00	2,200,000.00	9,072,000.00	5,779,684.00	0.00	5,779,684.00	-36.3%
b) Transfers Out		7600-7629	3,500,000.00	0.00	3,500,000.00	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	(29,271,171.06)	29,271,171.06	0.00	(30,299,117.00)	30,299,117.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(25,899,171.06)	31,471,171.06	5,572,000.00	(24,519,433.00)	30,299,117.00	5,779,684.00	3.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
<b>F. FUND BALANCE, RESERVES</b>										
1) Beginning Fund Balance					3,862,298.50		(3,303,175.00)	(6,655,505.00)	(9,958,680.00)	-357.8%
a) As of July 1 - Unaudited		9791	18,438,897.85	27,130,316.95	45,569,214.80		23,376,077.29	26,055,436.01	49,431,513.30	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,438,897.85	27,130,316.95	45,569,214.80		23,376,077.29	26,055,436.01	49,431,513.30	8.5%
d) Other Restatements		9795	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,438,897.85	27,130,316.95	45,569,214.80		23,376,077.29	26,055,436.01	49,431,513.30	8.5%
2) Ending Balance, June 30 (E + F1e)			23,376,077.29	26,055,436.01	49,431,513.30		20,072,902.29	19,399,931.01	39,472,833.30	-20.1%
Components of Ending Fund Balance										
a) Nonspendable		9711	70,000.00	0.00	70,000.00		70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	267,465.11	0.00	267,465.11		230,000.00	0.00	230,000.00	-14.0%
Stores		9713	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Others		9740	0.00	26,055,436.12	26,055,436.12		0.00	19,399,931.12	19,399,931.12	-25.5%
b) Restricted		9750	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Stabilization Arrangements			865,564.00	0.00	865,564.00		0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
d) Assigned			865,564.00	0.00	865,564.00		0.00	0.00	0.00	0.0%
Other Assignments		9780	754,601.00	0.00	754,601.00		0.00	0.00	0.00	-100.0%
JTR Ratified Agreement	0000		110,963.00	0.00	110,963.00		0.00	0.00	0.00	-100.0%
WCCAA/Management Ratified Agreement	0000									
e) Unassigned/unappropriated			8,168,653.00	0.00	8,168,653.00		8,002,347.00	0.00	8,002,347.00	-2.0%
Reserve for Economic Uncertainties		9799	14,004,395.18	(0.11)	14,004,395.07		11,770,555.29	(0.11)	11,770,555.18	-16.0%
Unassigned/Unappropriated Amount		9790								



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	7,064,103.52	21,159,852.23	28,223,955.75			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	310.67	14,941.00	15,251.67			
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	1,554.00	0.00	1,554.00			
2) Investments		9150	94.15	0.00	94.15			
3) Accounts Receivable		9200	39,328,690.81	6,088,098.28	45,416,789.09			
4) Due from Grantor Government		9290	4,374,588.10	7,261,352.18	11,635,940.28			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	267,465.11	0.00	267,465.11			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Fixed Assets		9400						
10) TOTAL ASSETS			51,106,806.36	34,524,243.69	85,631,050.05			
<b>H. LIABILITIES</b>								
1) Accounts Payable		9500	4,230,729.36	6,698,567.00	10,929,296.36			
2) Due to Grantor Governments		9590	0.00	141,132.24	141,132.24			
3) Due to Other Funds		9610	23,500,000.00	0.00	23,500,000.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	0.00	1,629,108.44	1,629,108.44			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			27,730,729.36	8,468,807.68	36,199,537.04			
<b>I. FUND EQUITY</b>								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			23,376,077.00	26,055,436.01	49,431,513.01			

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	91,867,502.88	0.00	91,867,502.88	92,047,880.00	0.00	92,047,880.00	0.2%
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	401,040.74	0.00	401,040.74	0.00	0.00	0.00	-100.0%
Tax Relief Subventions		8021	713,211.45	0.00	713,211.45	707,062.00	0.00	707,062.00	-0.9%
Homeowners' Exemptions		8022	4.83	0.00	4.83	4.00	0.00	4.00	-17.2%
Timber Yield Tax		8029	3,538.28	0.00	3,538.28	3,460.00	0.00	3,460.00	-2.2%
Other Subventions/in-Lieu Taxes		8041	49,386,946.72	0.00	49,386,946.72	50,144,726.00	0.00	50,144,726.00	1.5%
County & District Taxes		8042	2,473,140.62	0.00	2,473,140.62	2,651,889.00	0.00	2,651,889.00	7.2%
Secured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8044	610,938.92	0.00	610,938.92	900,406.00	0.00	900,406.00	47.4%
Prior Years' Taxes		8045	4,540,910.88	0.00	4,540,910.88	4,427,436.00	0.00	4,427,436.00	-2.5%
Supplemental Taxes		8047	455,621.29	0.00	455,621.29	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses									
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment									
Subtotal, Revenue Limit Sources			150,452,856.61	0.00	150,452,856.61	150,882,863.00	0.00	150,882,863.00	0.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year		8091	(7,848,482.86)	0.00	(7,848,482.86)	(7,698,915.00)	0.00	(7,698,915.00)	-1.9%
Continuation Education ADA Transfer	0000	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit	6500	8091		7,848,482.86	7,848,482.86		7,698,915.00	7,698,915.00	-1.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	501,486.00	0.00	501,486.00	616,788.00	0.00	616,788.00	23.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,108,088.04)	0.00	(3,108,088.04)	(3,275,073.00)	0.00	(3,275,073.00)	5.4%
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%
<b>TOTAL REVENUE LIMIT SOURCES</b>			139,997,771.71	7,848,482.86	147,846,254.57	140,525,663.00	7,698,915.00	148,224,578.00	0.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,878,781.14	5,878,781.14	0.00	5,779,485.00	5,779,485.00	-1.7%
Special Education Discretionary Grants		8182	0.00	1,255,488.15	1,255,488.15	0.00	1,286,432.00	1,286,432.00	2.5%
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	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		9,818,700.16	9,818,700.16		6,182,154.00	6,182,154.00	-37.0%
NCLB/IASA		8290		11,513,490.03	11,513,490.03		7,694,572.00	7,694,572.00	-33.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,501,384.85	1,501,384.85		1,465,778.00	1,465,778.00	-2.4%
NCLB: Title III, Immigrant Education Program	4201	8290		19,735.44	19,735.44		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,552,257.29	1,552,257.29		967,339.00	967,339.00	-37.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		258,016.16	258,016.16		220,132.00	220,132.00	-14.7%
Safe and Drug Free Schools	3700-3799	8290		100,520.04	100,520.04		625,000.00	625,000.00	521.8%
Other Federal Revenue	All Other	8290	35,463.95	1,576,768.57	1,612,232.52	0.00	1,559,932.00	1,559,932.00	-3.2%
<b>TOTAL, FEDERAL REVENUE</b>			35,463.95	33,475,141.83	33,510,605.78	0.00	25,780,824.00	25,780,824.00	-23.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,073,172.00	17,073,172.00		17,177,429.00	17,177,429.00	0.6%
Prior Years	6500	8319		75,405.00	75,405.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		392,067.00	392,067.00		389,177.00	389,177.00	-0.7%
Economic Impact Aid	7090-7091	8311		6,098,196.00	6,098,196.00		5,281,812.00	5,281,812.00	-13.4%
Spec. Ed. Transportation	7240	8311		1,527,115.00	1,527,115.00		1,515,855.00	1,515,855.00	-0.7%
All Other State Apportionments - Current Year	All Other	8311	1,120,700.00	0.00	1,120,700.00	1,128,103.00	0.00	1,128,103.00	0.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,511,434.00	0.00	8,511,434.00	6,665,904.00	0.00	6,665,904.00	-21.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,319.00	0.00	26,319.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,587,021.71	905,459.97	4,492,481.68	3,437,411.00	0.00	4,129,263.00	-8.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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 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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,135,885.12	4,135,885.12		3,667,388.00	3,667,388.00	-11.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		102,441.47	102,441.47		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		107,591.39	107,591.39		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		4,088,060.42	4,088,060.42		668,500.00	668,500.00	-83.6%
All Other State Revenue	All Other	8590	12,654,466.92	2,938,703.03	15,593,169.95	12,461,150.00	3,409,077.00	15,870,227.00	1.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>25,899,941.63</b>	<b>37,444,096.40</b>	<b>63,344,038.03</b>	<b>23,692,568.00</b>	<b>32,801,090.00</b>	<b>56,493,658.00</b>	<b>-10.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes			0.00	9,743,886.02	9,743,886.02	0.00	9,791,407.00	9,791,407.00	0.5%
Other			0.00	5,523,361.84	5,523,361.84	0.00	5,578,704.00	5,578,704.00	1.0%
Community Redevelopment Funds									
Not Subject to RL Deduction			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			302,667.07	0.00	302,667.07	240,398.00	0.00	240,398.00	-20.6%
Interest			147,606.80	0.00	147,606.80	80,000.00	0.00	80,000.00	-45.8%
Net Increase (Decrease) in the Fair Value									
of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		7230, 7240							
Interagency Services		All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,428,935.72	3,231,369.78	6,660,305.50	2,100,000.00	2,716,966.00	4,816,966.00	-27.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792		0.00	0.00			0.00	0.0%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,879,209.59	18,498,617.64	22,377,827.23	2,420,398.00	18,087,077.00	20,507,475.00	-8.4%
<b>TOTAL, REVENUES</b>			169,812,386.88	97,266,338.73	267,078,725.61	166,638,629.00	84,367,906.00	251,006,535.00	-6.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	57,218,341.50	28,520,171.21	85,738,512.71	61,205,223.00	20,726,013.00	81,931,236.00	-4.4%
Certificated Pupil Support Salaries		1200	938,469.36	4,762,518.91	5,700,988.27	150,413.00	5,493,111.00	5,643,524.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,775,344.60	2,538,941.19	10,314,285.79	8,078,622.00	1,811,564.00	9,890,186.00	-4.1%
Other Certificated Salaries		1900	370,157.35	4,502,737.52	4,872,894.87	504,114.00	5,030,201.00	5,534,315.00	13.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			66,302,312.81	40,324,368.83	106,626,681.64	69,938,372.00	33,060,889.00	102,999,261.00	-3.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	320,391.95	10,611,727.69	10,932,119.64	374,516.00	11,056,480.00	11,430,996.00	4.6%
Classified Support Salaries		2200	8,966,308.67	4,795,740.73	13,762,049.40	9,747,738.00	4,878,586.00	14,626,324.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	1,731,548.11	429,088.35	2,160,636.46	1,711,563.00	614,187.00	2,325,730.00	7.6%
Clerical, Technical and Office Salaries		2400	8,035,069.85	2,181,751.14	10,216,820.99	8,413,346.00	2,072,568.00	10,485,914.00	2.6%
Other Classified Salaries		2900	639,519.12	3,472,967.50	4,112,486.62	537,359.00	1,556,768.00	2,094,127.00	-49.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			19,692,837.70	21,491,275.41	41,184,113.11	20,784,522.00	20,178,569.00	40,963,091.00	-0.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,375,025.38	3,039,941.13	8,414,966.51	5,770,643.00	2,613,412.00	8,384,055.00	-0.4%
PERS		3201-3202	1,861,091.85	1,875,767.29	3,736,859.14	2,147,562.00	2,209,895.00	4,357,457.00	16.6%
OASDI/Medicare/Alternative		3301-3302	2,345,919.25	2,174,327.60	4,520,246.85	2,569,127.00	2,042,951.00	4,612,078.00	2.0%
Health and Welfare Benefits		3401-3402	12,326,238.03	7,270,243.86	19,596,481.89	13,415,606.00	6,410,475.00	19,826,081.00	1.2%
Unemployment Insurance		3501-3502	1,558,661.33	979,471.04	2,538,132.37	1,217,262.00	602,328.00	1,819,590.00	-28.3%
Workers' Compensation		3601-3602	2,119,837.64	1,533,269.99	3,653,107.63	2,560,327.00	1,503,360.00	4,063,687.00	11.2%
OPEB, Allocated		3701-3702	11,352,121.51	7,078,520.40	18,430,641.91	12,309,999.00	6,204,692.00	18,514,691.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	274,442.76	166,445.21	440,887.97	298,964.00	231,164.00	530,128.00	20.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			37,213,337.75	24,117,986.52	61,331,324.27	40,289,490.00	21,818,277.00	62,107,767.00	1.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,160,762.47	1,065,260.83	2,226,023.30	2,000,000.00	1,250,000.00	3,250,000.00	46.0%
Books and Other Reference Materials		4200	0.00	2,417.20	2,417.20	0.00	0.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	1,245,723.52	5,257,271.23	6,502,994.75	1,509,452.00	5,209,644.00	6,710,096.00	3.2%
Noncapitalized Equipment		4400	62,130.89	1,914,954.12	1,977,085.01	41,000.00	273,865.00	314,865.00	-84.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			2,468,616.88	8,239,803.38	10,708,520.26	3,541,452.00	6,733,509.00	10,274,961.00	-4.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	384,794.26	17,246,945.30	17,631,739.56	0.00	4,362,483.00	4,362,483.00	-75.3%
Travel and Conferences		5200	151,763.27	764,486.19	916,249.46	160,600.00	597,648.00	758,248.00	-17.2%
Dues and Memberships		5300	33,318.45	51,297.80	84,616.25	38,375.00	48,300.00	86,675.00	2.4%
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	5,281,189.01	2,549.35	5,283,738.36	5,586,468.00	100,000.00	5,686,468.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	733,877.51	1,091,605.06	1,825,482.57	1,566,083.00	1,655,202.00	3,221,285.00	76.5%
Transfers of Direct Costs		5710	(6,320,000.00)	6,320,000.00	0.00	(6,700,000.00)	6,700,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,665.76	72,984.00	80,649.76	(5,000.00)	57,000.00	52,000.00	-35.5%
Professional/Consulting Services and Operating Expenditures		5800	5,970,402.37	8,234,391.84	14,204,794.21	6,345,436.00	22,199,721.00	28,545,157.00	101.0%
Communications		5900	965,703.51	18,700.15	984,403.66	1,976,075.00	5,605.00	1,981,680.00	101.3%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			8,708,714.14	33,802,959.69	42,511,673.83	10,468,037.00	35,725,959.00	46,193,996.00	8.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	147,009.36	147,009.36	0.00	2,870,132.00	2,870,132.00	1852.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	238,525.29	189,897.58	428,422.87	972,166.00	27,000.00	999,166.00	133.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			238,525.29	336,906.94	575,432.23	972,166.00	2,897,132.00	3,869,298.00	572.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	29,617.00	0.00	29,617.00	50,000.00	0.00	50,000.00	68.8%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500			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	2011-12 Unaudited Actuals			2012-13 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	366,167.87	0.00	366,167.87	424,967.00	0.00	424,967.00	16.1%
Other Debt Service - Principal		7439	6,201,109.34	0.00	6,201,109.34	500,000.00	0.00	500,000.00	-91.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,596,894.21	0.00	6,596,894.21	974,967.00	0.00	974,967.00	-85.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,498,989.96)	1,498,989.96	0.00	(908,193.00)	908,193.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(746,212.44)	0.00	(746,212.44)	(638,442.00)	0.00	(638,442.00)	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,245,202.40)	1,498,989.96	(746,212.44)	(1,546,635.00)	908,193.00	(638,442.00)	-14.4%
TOTAL, EXPENDITURES			138,976,036.38	129,812,390.73	268,788,427.11	145,422,371.00	121,322,528.00	266,744,899.00	-0.8%

Description	2011-12 Unaudited Actuals			2012-13 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)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	6,872,000.00	2,200,000.00	9,072,000.00	5,779,684.00	0.00	5,779,684.00	-36.3%
(a) TOTAL, INTERFUND TRANSFERS IN	6,872,000.00	2,200,000.00	9,072,000.00	5,779,684.00	0.00	5,779,684.00	-36.3%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments Emergency Apportionments Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(29,271,171.06)	29,271,171.06	0.00	(30,299,117.00)	30,299,117.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(29,271,171.06)	29,271,171.06	0.00	(30,299,117.00)	30,299,117.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(25,899,171.06)	31,471,171.06	5,572,000.00	(24,519,433.00)	30,299,117.00	5,779,684.00	3.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	139,997,771.71	7,848,482.86	147,846,254.57	140,525,663.00	7,698,915.00	148,224,578.00	0.4%
2) Federal Revenue		8100-8299	35,463.95	33,475,141.93	33,510,605.78	0.00	25,780,824.00	25,780,824.00	-23.1%
3) Other State Revenue		8300-8599	25,899,941.63	37,444,096.40	63,344,038.03	23,692,568.00	32,801,090.00	56,493,658.00	-10.8%
4) Other Local Revenue		8600-8799	3,879,209.59	18,498,617.64	22,377,827.23	2,420,398.00	18,087,077.00	20,507,475.00	-8.4%
5) TOTAL REVENUES			169,812,386.88	97,266,338.73	267,078,725.61	166,638,629.00	84,367,906.00	251,006,535.00	-5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		82,476,494.19	66,611,662.70	149,088,156.89	89,164,417.00	57,047,119.00	146,211,536.00	-1.9%
2) Instruction - Related Services	2000-2999		17,675,259.27	20,479,708.06	38,154,967.33	18,716,127.00	17,531,632.00	36,247,759.00	-5.0%
3) Pupil Services	3000-3999		2,494,763.09	22,504,140.17	24,998,903.26	1,603,002.00	24,179,550.00	25,782,552.00	3.1%
4) Ancillary Services	4000-4999		36,660.92	7,144,364.34	7,181,025.26	37,023.00	6,193,944.00	6,230,967.00	-13.2%
5) Community Services	5000-5999		142,580.20	0.00	142,580.20	115,445.00	0.00	115,445.00	-19.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,718,037.88	1,731,000.04	14,449,037.92	15,407,089.00	1,321,662.00	16,728,751.00	15.8%
8) Plant Services	8000-8999		16,835,346.62	11,341,515.42	28,176,862.04	19,404,301.00	15,048,621.00	34,452,922.00	22.3%
9) Other Outgo	9000-9999	Except 7600-7699	6,596,894.21	0.00	6,596,894.21	974,967.00	0.00	974,967.00	-85.2%
10) TOTAL EXPENDITURES			138,976,036.38	129,812,390.73	268,788,427.11	145,422,371.00	121,322,528.00	266,744,899.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			30,836,350.50	(32,546,052.00)	(1,709,701.50)	21,216,258.00	(36,954,622.00)	(15,738,364.00)	820.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,872,000.00	2,200,000.00	9,072,000.00	5,779,684.00	0.00	5,779,684.00	-36.3%
b) Transfers Out		7600-7629	3,500,000.00	0.00	3,500,000.00	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	(29,271,171.06)	29,271,171.06	0.00	(30,299,117.00)	30,299,117.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(25,899,171.06)	31,471,171.06	5,572,000.00	(24,519,433.00)	30,299,117.00	5,779,684.00	3.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,937,179.44	(1,074,880.94)	3,862,298.50	(3,303,175.00)	(6,655,505.00)	(9,958,680.00)	-357.8%
b) Audit Adjustments		9793	18,438,897.85	27,130,316.95	45,569,214.80	23,376,077.29	26,055,436.01	49,431,513.30	8.5%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	18,438,897.85	27,130,316.95	45,569,214.80	23,376,077.29	26,055,436.01	49,431,513.30	8.5%
e) Adjusted Beginning Balance (F1c + F1d)			18,438,897.85	27,130,316.95	45,569,214.80	23,376,077.29	26,055,436.01	49,431,513.30	8.5%
2) Ending Balance, June 30 (E + F1e)			23,376,077.29	26,055,436.01	49,431,513.30	20,072,902.29	19,399,931.01	39,472,833.30	-20.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	267,465.11	0.00	267,465.11	230,000.00	0.00	230,000.00	-14.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,055,436.12	26,055,436.12	0.00	19,399,931.12	19,399,931.12	-25.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	865,564.00	0.00	865,564.00	0.00	0.00	0.00	-100.0%
UTR Ratified Agreement	0000	9780	754,601.00	0.00	754,601.00	0.00	0.00	0.00	
WCCAA/Management Ratified Agreement	0000	9780	110,963.00	0.00	110,963.00	0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,168,653.00	0.00	8,168,653.00	8,002,347.00	0.00	8,002,347.00	-2.0%
Unassigned/Unappropriated Amount		9790	14,004,395.18	(0.11)	14,004,395.07	11,770,555.29	(0.11)	11,770,555.18	-16.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
2430	Community Day Schools	10,443.13	10,443.13
5640	Medi-Cal Billing Option	1,585,614.68	1,585,614.68
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	1,086,754.72	1,086,754.72
6500	Special Education	200,274.08	200,274.08
6512	Special Ed: Mental Health Services	731,221.42	731,221.42
7090	Economic Impact Aid (EIA)	962,096.15	943,787.15
7091	Economic Impact Aid: Limited English Proficiency (LEP)	3,179,089.10	1,786,833.10
7220	Partnership Academies Program	0.33	0.33
7400	Quality Education Investment Act	1,206,272.08	1,206,272.08
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	3,917,937.74	2,607,618.74
9010	Other Restricted Local	13,175,732.17	9,241,111.17
Total, Restricted Balance		26,055,436.12	19,399,931.12



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	303,891.00	304,521.00	0.2%
3) Other State Revenue		8300-8599	3,311,459.01	3,287,923.00	-0.7%
4) Other Local Revenue		8600-8799	384,100.27	346,000.00	-9.9%
5) TOTAL, REVENUES			3,999,450.28	3,938,444.00	-1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,423,212.79	1,336,692.00	-6.1%
2) Classified Salaries		2000-2999	626,568.20	595,016.00	-5.0%
3) Employee Benefits		3000-3999	466,814.69	528,218.00	13.2%
4) Books and Supplies		4000-4999	33,593.06	105,405.00	213.8%
5) Services and Other Operating Expenditures		5000-5999	235,264.98	250,026.00	6.3%
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	104,744.57	123,087.00	17.5%
9) TOTAL, EXPENDITURES			2,890,198.29	2,938,444.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			1,109,251.99	1,000,000.00	-9.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			109,251.99	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,945,857.87	2,055,109.86	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,945,857.87	2,055,109.86	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,857.87	2,055,109.86	5.6%
2) Ending Balance, June 30 (E + F1e)			2,055,109.86	2,055,109.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,026.99	3,026.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,052,082.87	2,052,082.87	0.0%
Other Commitments	0000	9760	2,052,082.87		
Other Commitments	0000	9760		2,052,082.87	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	774,736.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	26,001.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,215.27		
3) Accounts Receivable		9200	1,236,388.81		
4) Due from Grantor Government		9290	204,793.48		
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			2,245,134.94		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	190,025.08		
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			190,025.08		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,055,109.86		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	733.00	1,363.00	85.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	303,158.00	303,158.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>303,891.00</b>	<b>304,521.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
All Other State Revenue		8590	3,311,459.01	3,287,923.00	-0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,311,459.01</b>	<b>3,287,923.00</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	6,706.24	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	292,219.55	300,000.00	2.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	85,174.48	46,000.00	-46.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>384,100.27</b>	<b>346,000.00</b>	<b>-9.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,999,450.28</b>	<b>3,938,444.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,305,727.17	1,215,919.00	-6.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,485.62	120,773.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,423,212.79</b>	<b>1,336,692.00</b>	<b>-6.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	139,028.89	128,214.00	-7.8%
Classified Support Salaries		2200	101,667.63	88,987.00	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,605.44	272,815.00	5.1%
Other Classified Salaries		2900	126,266.24	105,000.00	-16.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>626,568.20</b>	<b>595,016.00</b>	<b>-5.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	80,663.04	110,277.00	36.7%
PERS		3201-3202	43,645.40	66,853.00	53.2%
OASDI/Medicare/Alternative		3301-3302	74,773.95	74,919.00	0.2%
Health and Welfare Benefits		3401-3402	83,966.60	88,744.00	5.7%
Unemployment Insurance		3501-3502	34,395.44	21,376.00	-37.9%
Workers' Compensation		3601-3602	51,090.82	54,457.00	6.6%
OPEB, Allocated		3701-3702	93,014.65	102,393.00	10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,264.79	9,199.00	74.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>466,814.69</b>	<b>528,218.00</b>	<b>13.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	334.62	1,000.00	198.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,241.92	101,950.00	226.3%
Noncapitalized Equipment		4400	2,016.52	2,455.00	21.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,593.06</b>	<b>105,405.00</b>	<b>213.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,904.96	9,484.00	37.4%
Dues and Memberships		5300	250.00	600.00	140.0%
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	40,516.32	45,400.00	12.1%
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	862.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	83,894.24	86,221.00	2.8%
Communications		5900	21,836.96	27,321.00	25.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>235,264.98</b>	<b>250,026.00</b>	<b>6.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	104,744.57	123,087.00	17.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>104,744.57</b>	<b>123,087.00</b>	<b>17.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,890,198.29</b>	<b>2,938,444.00</b>	<b>1.7%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,000,000.00	1,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	303,891.00	304,521.00	0.2%
3) Other State Revenue		8300-8599	3,311,459.01	3,287,923.00	-0.7%
4) Other Local Revenue		8600-8799	384,100.27	346,000.00	-9.9%
5) TOTAL, REVENUES			3,999,450.28	3,938,444.00	-1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,685,969.33	1,689,947.00	0.2%
2) Instruction - Related Services	2000-2999		891,667.24	919,793.00	3.2%
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		104,744.57	123,087.00	17.5%
8) Plant Services	8000-8999		207,817.15	205,617.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,890,198.29	2,938,444.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,109,251.99	1,000,000.00	-9.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			109,251.99	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,945,857.87	2,055,109.86	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,945,857.87	2,055,109.86	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,857.87	2,055,109.86	5.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,026.99	3,026.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,052,082.87	2,052,082.87	0.0%
Other Commitments	0000	9760	2,052,082.87		
Other Commitments	0000	9760		2,052,082.87	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	3,026.99	3,026.99
<b>Total, Restricted Balance</b>		<b>3,026.99</b>	<b>3,026.99</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	485,904.42	423,000.00	-12.9%
3) Other State Revenue		8300-8599	2,172,463.00	2,172,463.00	0.0%
4) Other Local Revenue		8600-8799	136,345.55	18,525.00	-86.4%
5) TOTAL, REVENUES			2,794,712.97	2,613,988.00	-6.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,111,405.97	1,005,754.00	-9.5%
2) Classified Salaries		2000-2999	758,370.58	771,014.00	1.7%
3) Employee Benefits		3000-3999	670,939.65	693,964.00	3.4%
4) Books and Supplies		4000-4999	67,212.40	71,894.00	7.0%
5) Services and Other Operating Expenditures		5000-5999	97,457.52	70,000.00	-28.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	97,524.98	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,821.87	73,668.00	-21.5%
9) TOTAL, EXPENDITURES			2,896,732.97	2,686,294.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(102,020.00)	(72,306.00)	-29.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,020.00)	(72,306.00)	-29.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,814.85	113,794.85	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,814.85	113,794.85	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,814.85	113,794.85	-47.3%
2) Ending Balance, June 30 (E + F1e)			113,794.85	41,488.85	-63.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,238.40	13,238.40	0.0%
Other Assignments	0000	9780	13,238.40		
Other Assignments	0000	9780		13,238.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	246,114.62		
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	42.06		
4) Due from Grantor Government		9290	20,458.24		
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			266,614.92		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	71,082.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	81,737.49		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			152,820.07		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			113,794.85		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	485,904.42	423,000.00	-12.9%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>485,904.42</b>	<b>423,000.00</b>	<b>-12.9%</b>
<b>OTHER STATE REVENUE</b>					
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	2,172,463.00	2,172,463.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,172,463.00</b>	<b>2,172,463.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	(1,552.85)	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	25,060.96	18,525.00	-26.1%
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	112,837.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>136,345.55</b>	<b>18,525.00</b>	<b>-86.4%</b>
<b>TOTAL REVENUES</b>			<b>2,794,712.97</b>	<b>2,613,988.00</b>	<b>-6.5%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,010,804.18	901,307.00	-10.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	54,392.64	55,834.00	2.6%
Other Certificated Salaries		1900	46,209.15	48,613.00	5.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,111,405.97</b>	<b>1,005,754.00</b>	<b>-9.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	479,435.07	606,188.00	26.4%
Classified Support Salaries		2200	752.80	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	147,617.17	129,269.00	-12.4%
Other Classified Salaries		2900	130,565.54	35,557.00	-72.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>758,370.58</b>	<b>771,014.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	85,758.88	82,684.00	-3.6%
PERS		3201-3202	46,685.01	87,627.00	87.7%
OASDI/Medicare/Alternative		3301-3302	73,314.12	72,541.00	-1.1%
Health and Welfare Benefits		3401-3402	199,705.41	196,614.00	-1.5%
Unemployment Insurance		3501-3502	29,806.78	19,562.00	-34.4%
Workers' Compensation		3601-3602	46,290.58	50,189.00	8.4%
OPEB, Allocated		3701-3702	184,112.89	173,502.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,265.98	11,245.00	113.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>670,939.65</b>	<b>693,964.00</b>	<b>3.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	66,442.15	71,894.00	8.2%
Noncapitalized Equipment		4400	770.25	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>67,212.40</b>	<b>71,894.00</b>	<b>7.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,295.69	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	76,051.00	70,000.00	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	14,088.00	0.00	-100.0%
Communications		5900	22.83	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>97,457.52</b>	<b>70,000.00</b>	<b>-28.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	97,524.98	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>97,524.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	93,821.87	73,668.00	-21.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>93,821.87</b>	<b>73,668.00</b>	<b>-21.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,896,732.97</b>	<b>2,686,294.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	485,904.42	423,000.00	-12.9%
3) Other State Revenue		8300-8599	2,172,463.00	2,172,463.00	0.0%
4) Other Local Revenue		8600-8799	136,345.55	18,525.00	-86.4%
5) TOTAL REVENUES			2,794,712.97	2,613,988.00	-6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,150,506.71	2,134,197.00	-0.8%
2) Instruction - Related Services	2000-2999		427,569.93	355,113.00	-16.9%
3) Pupil Services	3000-3999		126,479.82	123,316.00	-2.5%
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		93,821.87	73,666.00	-21.5%
8) Plant Services	8000-8999		829.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	97,524.98	0.00	-100.0%
10) TOTAL EXPENDITURES			2,896,732.97	2,686,294.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(102,020.00)	(72,306.00)	-29.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,020.00)	(72,306.00)	-29.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,814.85	113,794.85	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,814.85	113,794.85	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,814.85	113,794.85	-47.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	100,556.45	28,250.45	-71.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,238.40	13,238.40	0.0%
Other Assignments	0000	9780	13,238.40		
Other Assignments	0000	9780		13,238.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
6130	Child Development: Center-Based Reserve Account	17,128.85	17,128.85
9010	Other Restricted Local	83,427.60	11,121.60
Total, Restricted Balance		100,556.45	28,250.45

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,456,301.88	11,905,396.00	-4.4%
3) Other State Revenue		8300-8599	935,932.77	860,000.00	-8.1%
4) Other Local Revenue		8600-8799	1,040,743.72	920,000.00	-11.6%
5) TOTAL, REVENUES			14,432,978.37	13,685,396.00	-5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,559,596.20	4,252,591.00	-6.7%
3) Employee Benefits		3000-3999	1,715,214.54	1,817,746.00	6.0%
4) Books and Supplies		4000-4999	6,257,799.52	5,755,200.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	357,994.61	631,150.00	76.3%
6) Capital Outlay		6000-6999	221,897.57	300,000.00	35.2%
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	547,646.00	441,687.00	-19.3%
9) TOTAL, EXPENDITURES			13,660,148.44	13,198,374.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			772,829.93	487,022.00	-37.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			772,829.93	487,022.00	-37.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,752,149.98	3,524,979.91	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,752,149.98	3,524,979.91	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,752,149.98	3,524,979.91	28.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			3,524,979.91	4,012,001.91	13.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	573,804.45	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,924,273.12	3,985,099.57	36.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760	26,902.35		
Other Commitments	0000	9760		26,902.35	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	41,617.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,814.14		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,352.80		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,496,835.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	573,804.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			4,115,424.71		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	390,444.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			590,444.80		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,524,979.91		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	12,456,301.88	11,905,396.00	-4.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,456,301.88</b>	<b>11,905,396.00</b>	<b>-4.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	935,932.77	860,000.00	-8.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>935,932.77</b>	<b>860,000.00</b>	<b>-8.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,018,569.46	900,000.00	-11.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	234.82	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	21,939.44	20,000.00	-8.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,040,743.72</b>	<b>920,000.00</b>	<b>-11.6%</b>
<b>TOTAL, REVENUES</b>			<b>14,432,978.37</b>	<b>13,685,396.00</b>	<b>-5.2%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,141,920.56	3,837,182.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	188,226.24	193,333.00	2.7%
Clerical, Technical and Office Salaries		2400	227,125.39	222,076.00	-2.2%
Other Classified Salaries		2900	2,324.01	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,559,596.20	4,252,591.00	-6.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	324,045.02	346,248.00	6.9%
OASDI/Medicare/Alternative		3301-3302	338,592.57	324,943.00	-4.0%
Health and Welfare Benefits		3401-3402	356,908.00	415,434.00	16.4%
Unemployment Insurance		3501-3502	78,112.20	46,803.00	-40.1%
Workers' Compensation		3601-3602	113,554.71	120,093.00	5.8%
OPEB, Allocated		3701-3702	464,601.27	515,592.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	39,400.77	48,633.00	23.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,715,214.54	1,817,746.00	6.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	303,814.04	325,200.00	7.0%
Noncapitalized Equipment		4400	41,053.66	250,000.00	509.0%
Food		4700	5,912,931.82	5,180,000.00	-12.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,257,799.52	5,755,200.00	-8.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,706.33	35,000.00	199.0%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	141,646.38	200,000.00	41.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,917.66	205,000.00	57.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(163,982.00)	(127,000.00)	-22.6%
Professional/Consulting Services and Operating Expenditures		5800	87,491.79	165,000.00	88.6%
Communications		5900	1,214.45	3,000.00	147.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>357,994.61</b>	<b>631,150.00</b>	<b>76.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	221,897.57	300,000.00	35.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>221,897.57</b>	<b>300,000.00</b>	<b>35.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	547,646.00	441,687.00	-19.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>547,646.00</b>	<b>441,687.00</b>	<b>-19.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,660,148.44</b>	<b>13,198,374.00</b>	<b>-3.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,456,301.88	11,905,396.00	-4.4%
3) Other State Revenue		8300-8599	935,932.77	860,000.00	-8.1%
4) Other Local Revenue		8600-8799	1,040,743.72	920,000.00	-11.6%
5) TOTAL REVENUES			14,432,978.37	13,685,396.00	-5.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,970,856.06	12,556,687.00	-3.2%
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		547,646.00	441,687.00	-19.3%
8) Plant Services	8000-8999		141,646.38	200,000.00	41.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			13,860,148.44	13,198,374.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			772,829.93	487,022.00	-37.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			772,829.93	487,022.00	-37.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,752,149.98	3,524,979.91	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,752,149.98	3,524,979.91	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,752,149.98	3,524,979.91	28.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	573,804.45	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,924,273.12	3,985,099.57	36.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
Other Commitments	0000	9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760	26,902.35	26,902.35	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.01)	(0.01)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,338,810.59	2,544,682.04
5330	Child Nutrition: Summer Food Service Program Operations	1,574,701.08	1,429,656.08
9010	Other Restricted Local	10,761.45	10,761.45
<b>Total, Restricted Balance</b>		<b>2,924,273.12</b>	<b>3,985,099.57</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,093,275.00	1,093,275.00	0.0%
4) Other Local Revenue		8600-8799	7,264.24	6,000.00	-17.4%
5) TOTAL REVENUES			1,100,539.24	1,099,275.00	-0.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100,539.24	1,099,275.00	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,539.24	99,275.00	-1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,196,457.06	1,296,996.30	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,457.06	1,296,996.30	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,457.06	1,296,996.30	8.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,296,996.30	1,396,271.30	7.7%
Other Commitments	0000	9760	1,296,996.30		
Other Commitments	0000	9760		1,396,271.30	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,295,306.25		
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	1,690.05		
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			1,296,996.30		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,296,996.30		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	1,093,275.00	1,093,275.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,093,275.00	1,093,275.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,264.24	6,000.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,264.24	6,000.00	-17.4%
<b>TOTAL, REVENUES</b>			1,100,539.24	1,099,275.00	-0.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,000,000.00	1,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(1,000,000.00)</b>	<b>(1,000,000.00)</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,093,275.00	1,093,275.00	0.0%
4) Other Local Revenue		8600-8799	7,264.24	6,000.00	-17.4%
5) TOTAL REVENUES			1,100,539.24	1,099,275.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,100,539.24	1,099,275.00	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,539.24	99,275.00	-1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,196,457.06	1,296,996.30	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,457.06	1,296,996.30	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,457.06	1,296,996.30	8.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,296,996.30	1,396,271.30	7.7%
Other Commitments	0000	9760	1,296,996.30		
Other Commitments	0000	9760		1,396,271.30	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40,813.35	30,000.00	-26.5%
5) TOTAL, REVENUES			40,813.35	30,000.00	-26.5%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,813.35	30,000.00	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,372,000.00	2,879,684.00	109.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,128,000.00	(2,879,684.00)	-235.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,168,813.35	(2,849,684.00)	-231.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,013.99	13,502,827.34	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,013.99	13,502,827.34	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,013.99	13,502,827.34	19.1%
2) Ending Balance, June 30 (E + F1e)			13,502,827.34	10,653,143.34	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,502,827.34	10,653,143.34	-21.1%
Other Assignments	0000	9780	13,502,827.34		
Other Assignments	0000	9780		10,653,143.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,992,741.31		
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	1,635.33		
3) Accounts Receivable		9200	8,450.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,500,000.00		
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			13,502,827.34		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,502,827.34		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,813.35	30,000.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,813.35</b>	<b>30,000.00</b>	<b>-26.5%</b>
<b>TOTAL, REVENUES</b>			<b>40,813.35</b>	<b>30,000.00</b>	<b>-26.5%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	3,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	1,372,000.00	2,879,684.00	109.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,372,000.00	2,879,684.00	109.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,128,000.00	(2,879,684.00)	-235.3%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40,813.35	30,000.00	-26.5%
5) TOTAL, REVENUES			40,813.35	30,000.00	-26.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,813.35	30,000.00	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,372,000.00	2,879,684.00	109.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,128,000.00	(2,879,684.00)	-235.3%



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,168,813.35	(2,849,684.00)	-231.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,013.99	13,502,827.34	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,013.99	13,502,827.34	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,013.99	13,502,827.34	19.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Other Assignments	0000	9780	13,502,827.34	10,653,143.34	-21.1%
Other Assignments	0000	9780	13,502,827.34	10,653,143.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	906,437.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	617,357.24	550,000.00	-10.9%
5) TOTAL, REVENUES			1,523,794.24	550,000.00	-63.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	796,556.86	1,059,180.00	33.0%
3) Employee Benefits		3000-3999	317,694.77	439,491.00	38.3%
4) Books and Supplies		4000-4999	4,313,933.27	3,542,592.00	-17.9%
5) Services and Other Operating Expenditures		5000-5999	6,866,904.09	4,556,902.00	-33.6%
6) Capital Outlay		6000-6999	88,220,841.90	131,679,673.00	49.3%
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			100,515,930.89	141,277,838.00	40.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(98,992,136.65)	(140,727,838.00)	42.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,000,000.00	70,000,000.00	-30.0%
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			94,300,000.00	70,000,000.00	-25.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,692,136.65)	(70,727,838.00)	1407.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,660,126.09	105,967,989.44	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,660,126.09	105,967,989.44	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,660,126.09	105,967,989.44	-4.2%
2) Ending Balance, June 30 (E + F1e)			105,967,989.44	35,240,151.44	-66.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			88,324,001.51	17,346,163.51	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,643,987.93	17,893,987.93	1.4%
Other Assignemnts	0000	9780	17,643,987.93		
Other Assignments	0000	9780		17,893,987.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	55,843,524.51		
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	11,399,707.18		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	67,000,001.79		
3) Accounts Receivable		9200	149,282.66		
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			134,392,516.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	28,424,526.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			28,424,526.70		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			105,967,989.44		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	906,437.00	0.00	-100.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>906,437.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	565,719.24	550,000.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51,638.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>617,357.24</b>	<b>550,000.00</b>	<b>-10.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,523,794.24</b>	<b>550,000.00</b>	<b>-63.9%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,031.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	604,194.73	777,838.00	28.7%
Clerical, Technical and Office Salaries		2400	189,330.83	281,342.00	48.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>796,556.86</b>	<b>1,059,180.00</b>	<b>33.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,662.26	123,060.00	40.4%
OASDI/Medicare/Alternative		3301-3302	56,363.69	74,838.00	32.8%
Health and Welfare Benefits		3401-3402	66,814.38	95,643.00	43.1%
Unemployment Insurance		3501-3502	12,792.60	11,571.00	-9.5%
Workers' Compensation		3601-3602	19,647.41	30,002.00	52.7%
OPEB, Allocated		3701-3702	64,568.95	87,979.00	36.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,845.48	16,398.00	66.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>317,694.77</b>	<b>439,491.00</b>	<b>38.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,667,323.07	1,682,000.00	0.9%
Noncapitalized Equipment		4400	2,646,810.20	1,860,592.00	-29.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,313,933.27</b>	<b>3,542,592.00</b>	<b>-17.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,722.83	5,250.00	-21.9%
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	543,285.57	889,065.00	63.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,313,661.45	3,661,587.00	-42.0%
Communications		5900	3,234.24	1,000.00	-69.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,866,904.09</b>	<b>4,556,902.00</b>	<b>-33.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	7,168.54	20,000.00	179.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,776,403.81	130,777,504.00	50.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,437,269.55	882,169.00	-38.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>88,220,841.90</b>	<b>131,679,673.00</b>	<b>49.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>100,515,930.89</b>	<b>141,277,838.00</b>	<b>40.6%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	5,700,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,700,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	100,000,000.00	70,000,000.00	-30.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>100,000,000.00</b>	<b>70,000,000.00</b>	<b>-30.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>94,300,000.00</b>	<b>70,000,000.00</b>	<b>-25.8%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	906,437.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	617,357.24	550,000.00	-10.9%
5) TOTAL, REVENUES			1,523,794.24	550,000.00	-63.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		100,145,342.77	140,474,938.00	40.3%
9) Other Outgo	9000-9999	Except 7600-7699	370,588.12	802,900.00	116.7%
10) TOTAL, EXPENDITURES			100,515,930.89	141,277,838.00	40.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(98,992,136.65)	(140,727,838.00)	42.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,000,000.00	70,000,000.00	-30.0%
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			94,300,000.00	70,000,000.00	-25.8%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,692,136.65)	(70,727,838.00)	1407.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,660,126.09	105,967,989.44	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,660,126.09	105,967,989.44	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,660,126.09	105,967,989.44	-4.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	88,324,001.51	17,346,163.51	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,643,987.93	17,893,987.93	1.4%
Other Assignemnts	0000	9780	17,643,987.93		
Other Assignments	0000	9780		17,893,987.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	88,324,001.51	17,346,163.51
Total, Restricted Balance		<u>88,324,001.51</u>	<u>17,346,163.51</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	226,420.16	160,000.00	-29.3%
5) TOTAL, REVENUES			226,420.16	160,000.00	-29.3%
<b>B. EXPENDITURES</b>					
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	1,000.00	New
5) Services and Other Operating Expenditures		5000-5999	213,528.67	169,000.00	-20.9%
6) Capital Outlay		6000-6999	2,171,352.06	387,000.00	-82.2%
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			2,384,880.73	557,000.00	-76.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,158,460.57)	(397,000.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,158,460.57)	(397,000.00)	-81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,468,417.40	1,309,956.83	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,468,417.40	1,309,956.83	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,468,417.40	1,309,956.83	-62.2%
2) Ending Balance, June 30 (E + F1e)			1,309,956.83	912,956.83	-30.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,309,956.83	912,956.83	-30.3%
Other Assignments	0000	9780	1,309,956.83		
Other Assignments	0000	9780		912,956.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	802,404.53		
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	1,161,285.41		
3) Accounts Receivable		9200	2,746.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
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			2,166,436.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	856,479.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			856,479.48		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,309,956.83		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	12,462.28	10,000.00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	213,957.88	150,000.00	-29.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			226,420.16	160,000.00	-29.3%
<b>TOTAL, REVENUES</b>			226,420.16	160,000.00	-29.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,000.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	168,160.70	101,000.00	-39.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,418.74	5,000.00	-22.1%
Professional/Consulting Services and Operating Expenditures		5800	38,949.23	63,000.00	61.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>213,528.67</b>	<b>169,000.00</b>	<b>-20.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,171,352.06	387,000.00	-82.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,171,352.06</b>	<b>387,000.00</b>	<b>-82.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,384,880.73</b>	<b>557,000.00</b>	<b>-76.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	226,420.16	160,000.00	-29.3%
5) TOTAL, REVENUES			226,420.16	160,000.00	-29.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,384,880.73	557,000.00	-76.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,384,880.73	557,000.00	-76.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,158,460.57)	(397,000.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,158,460.57)	(397,000.00)	-81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,468,417.40	1,309,956.83	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,468,417.40	1,309,956.83	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,468,417.40	1,309,956.83	-62.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,309,956.83	912,956.83	-30.3%
Other Assignments	0000	9780	1,309,956.83		
Other Assignments	0000	9780		912,956.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,826,197.20	11,599,844.00	-26.7%
4) Other Local Revenue		8600-8799	21,183.21	10,000.00	-52.8%
5) TOTAL, REVENUES			15,847,380.41	11,609,844.00	-26.7%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,847,380.41	11,609,844.00	-26.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,847,380.41	11,609,844.00	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,955.76	15,861,336.17	113554.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,955.76	15,861,336.17	113554.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,955.76	15,861,336.17	113554.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,861,336.17	27,471,180.17	73.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,856,953.06		
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	4,383.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,000,000.00		
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			15,861,336.17		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,861,336.17		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	15,826,197.20	11,599,844.00	-26.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,826,197.20</b>	<b>11,599,844.00</b>	<b>-26.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,183.21	10,000.00	-52.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,183.21</b>	<b>10,000.00</b>	<b>-52.8%</b>
<b>TOTAL, REVENUES</b>			<b>15,847,380.41</b>	<b>11,609,844.00</b>	<b>-26.7%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,826,197.20	11,599,844.00	-26.7%
4) Other Local Revenue		8600-8799	21,183.21	10,000.00	-52.8%
5) TOTAL REVENUES			15,847,380.41	11,609,844.00	-26.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,847,380.41	11,609,844.00	-26.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,847,380.41	11,609,844.00	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,955.76	15,861,336.17	113554.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,955.76	15,861,336.17	113554.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,955.76	15,861,336.17	113554.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			15,861,336.17	27,471,180.17	73.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,861,336.17	27,471,180.17	73.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
7710	State School Facilities Projects	13,381,669.12	24,991,513.12
7810	Other Restricted State	2,479,667.05	2,479,667.05
Total, Restricted Balance		15,861,336.17	27,471,180.17

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	574,702.74	780,040.00	35.7%
5) TOTAL, REVENUES			574,702.74	780,040.00	35.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,908.81	0.00	-100.0%
3) Employee Benefits		3000-3999	809.97	0.00	-100.0%
4) Books and Supplies		4000-4999	46,227.82	84,000.00	81.7%
5) Services and Other Operating Expenditures		5000-5999	235,866.81	806,000.00	241.7%
6) Capital Outlay		6000-6999	518,032.78	197,000.00	-62.0%
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			807,848.19	1,087,000.00	34.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(233,145.45)	(306,960.00)	31.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,145.45)	(306,960.00)	31.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,143,568.40	6,910,422.95	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,143,568.40	6,910,422.95	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,143,568.40	6,910,422.95	-3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,085,953.97	1,183,953.97	-43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,824,468.98	5,419,508.98	12.3%
Other Assignments	0000	9780	4,824,468.98		
Other Assignments	0000	9780		5,419,508.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,914,072.05		
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	35,603.58		
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			6,949,675.63		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	39,252.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			39,252.68		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,910,422.95		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	506,156.72	760,040.00	50.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,760.85	20,000.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,785.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>574,702.74</b>	<b>780,040.00</b>	<b>35.7%</b>
<b>TOTAL, REVENUES</b>			<b>574,702.74</b>	<b>780,040.00</b>	<b>35.7%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,908.81	0.00	-100.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,908.81</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	528.53	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	111.19	0.00	-100.0%
Workers' Compensation		3601-3602	170.25	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>809.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,227.82	79,000.00	70.9%
Noncapitalized Equipment		4400	0.00	5,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,227.82</b>	<b>84,000.00</b>	<b>81.7%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	153,414.84	696,000.00	353.7%
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	82,453.97	110,000.00	33.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>235,868.81</b>	<b>806,000.00</b>	<b>241.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	509,758.79	179,000.00	-64.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,273.99	18,000.00	117.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>518,032.78</b>	<b>197,000.00</b>	<b>-62.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>807,848.19</b>	<b>1,087,000.00</b>	<b>34.6%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	574,702.74	780,040.00	35.7%
5) TOTAL REVENUES			574,702.74	780,040.00	35.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		807,848.19	1,087,000.00	34.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			807,848.19	1,087,000.00	34.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(233,145.45)	(306,960.00)	31.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,145.45)	(306,960.00)	31.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,143,568.40	6,910,422.95	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,143,568.40	6,910,422.95	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,143,568.40	6,910,422.95	-3.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			6,910,422.95	6,603,462.95	-4.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,085,953.97	1,183,953.97	-43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,824,468.98	5,419,508.98	12.3%
Other Assignments	0000	9780	4,824,468.98		
Other Assignments	0000	9780		5,419,508.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
5810	Other Restricted Federal	89,536.31	89,536.31
9010	Other Restricted Local	1,996,417.66	1,094,417.66
<b>Total, Restricted Balance</b>		<b>2,085,953.97</b>	<b>1,183,953.97</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,114,275.75	0.00	-100.0%
3) Other State Revenue		8300-8599	675,181.31	0.00	-100.0%
4) Other Local Revenue		8600-8799	54,439,796.43	0.00	-100.0%
5) TOTAL, REVENUES			58,229,253.49	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	44,624,325.03	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,624,325.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,604,928.46	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,165,212.06	0.00	-100.0%
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			1,165,212.06	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,770,140.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,024,201.77	46,794,342.29	46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,024,201.77	46,794,342.29	46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,024,201.77	46,794,342.29	46.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,794,342.29	46,794,342.29	0.0%
Other Assignments	0000	9780	46,794,342.29		
Other Assignments	0000	9780		46,794,342.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	46,763,535.03		
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	30,808.00		
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	(0.20)		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			46,794,342.83		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.54		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			46,794,342.29		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	3,114,275.75	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,114,275.75	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	669,645.69	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	5,535.62	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			675,181.31	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	53,649,519.56	0.00	-100.0%
Unsecured Roll		8612	2,200,522.54	0.00	-100.0%
Prior Years' Taxes		8613	(1,713,309.85)	0.00	-100.0%
Supplemental Taxes		8614	193,476.36	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	109,587.82	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			54,439,796.43	0.00	-100.0%
<b>TOTAL, REVENUES</b>			58,229,253.49	0.00	-100.0%

Unaudited Actuals  
 Bond Interest and Redemption Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	12,968,143.10	0.00	-100.0%
Bond Interest and Other Service Charges		7434	31,656,181.93	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>44,624,325.03</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,624,325.03</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,165,212.06	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			1,165,212.06	0.00	-100.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,165,212.06	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,114,275.75	0.00	-100.0%
3) Other State Revenue		8300-8599	675,181.31	0.00	-100.0%
4) Other Local Revenue		8600-8799	54,439,796.43	0.00	-100.0%
5) TOTAL REVENUES			58,229,253.49	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	44,624,325.03	0.00	-100.0%
10) TOTAL EXPENDITURES			44,624,325.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,604,928.46	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,165,212.06	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			1,165,212.06	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,770,140.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,024,201.77	46,794,342.29	46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,024,201.77	46,794,342.29	46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,024,201.77	46,794,342.29	46.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,794,342.29	46,794,342.29	0.0%
Other Assignments	0000	9780	46,794,342.29		
Other Assignments	0000	9780		46,794,342.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	234,503.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			234,503.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(234,503.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,503.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,276,876.79	1,042,373.29	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,276,876.79	1,042,373.29	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,876.79	1,042,373.29	-18.4%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780	1,042,373.29		
Other Assignments	0000	9780		1,042,373.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
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	1,042,373.29		
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			1,042,373.29		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,042,373.29		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	234,503.50	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>234,503.50</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>234,503.50</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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	234,503.50	0.00	-100.0%
10) TOTAL EXPENDITURES			234,503.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(234,503.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,503.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,276,876.79	1,042,373.29	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,276,876.79	1,042,373.29	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,876.79	1,042,373.29	-18.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780	1,042,373.29		
Other Assignments	0000	9780		1,042,373.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,600.23	0.00	-100.0%
5) TOTAL, REVENUES			30,600.23	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	8,130,607.58	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,130,607.58	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,100,007.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	900,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(900,000.00)	New



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,100,007.35)	(900,000.00)	-88.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,020,380.76	920,373.41	-89.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,020,380.76	920,373.41	-89.8%
d) Other Rastatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,020,380.76	920,373.41	-89.8%
2) Ending Balance, June 30 (E + F1e)			920,373.41	20,373.41	-97.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	920,373.41	20,373.41	-97.8%
Other Assignments	0000	9780	920,373.41		
Other Assignments	0000	9780		20,373.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30.07		
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	915,557.88		
3) Accounts Receivable		9200	4,785.46		
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			920,373.41		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			920,373.41		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	30,600.23	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30,600.23	0.00	-100.0%
<b>TOTAL, REVENUES</b>			30,600.23	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	40,298.58	0.00	-100.0%
Other Debt Service - Principal		7439	8,090,309.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			8,130,607.58	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			8,130,607.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	900,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	900,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(900,000.00)	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,600.23	0.00	-100.0%
5) TOTAL, REVENUES			30,600.23	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	8,130,607.58	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,130,607.58	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,100,007.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	900,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(900,000.00)	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,100,007.35)	(900,000.00)	-88.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,020,380.76	920,373.41	-89.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,020,380.76	920,373.41	-89.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,020,380.76	920,373.41	-89.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Other Assignments	0000	9780	920,373.41	20,373.41	-97.8%
Other Assignments	0000	9780	920,373.41	20,373.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,361,163.37	2,130,000.00	-9.8%
5) TOTAL, REVENUES			2,361,163.37	2,130,000.00	-9.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,344.01	70,181.00	12.6%
3) Employee Benefits		3000-3999	33,195.04	36,592.00	10.2%
4) Books and Supplies		4000-4999	48,365.59	1,000.00	-97.9%
5) Services and Other Operating Expenses		5000-5999	2,197,119.53	2,126,420.00	-3.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,341,024.17	2,234,193.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,139.20	(104,193.00)	-617.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			20,139.20	(104,193.00)	-617.4%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,800,850.76	1,820,989.96	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,800,850.76	1,820,989.96	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,800,850.76	1,820,989.96	1.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			1,820,989.96	1,716,796.96	-5.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	1,820,989.96	1,716,796.96	-5.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,351,988.90		
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	50.85		
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			2,352,039.75		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	31,049.79		
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			531,049.79		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			1,820,989.96		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	1,800,000.00	4.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	630,163.37	330,000.00	-47.6%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,361,163.37</b>	<b>2,130,000.00</b>	<b>-9.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,361,163.37</b>	<b>2,130,000.00</b>	<b>-9.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,344.01	67,681.00	8.6%
Clerical, Technical and Office Salaries		2400	0.00	2,500.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			62,344.01	70,181.00	12.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,809.84	7,928.00	16.4%
OASDI/Medicare/Alternative		3301-3302	4,411.19	5,456.00	23.7%
Health and Welfare Benefits		3401-3402	10,648.00	10,944.00	2.8%
Unemployment Insurance		3501-3502	1,003.69	856.00	-14.7%
Workers' Compensation		3601-3602	1,536.72	2,039.00	32.7%
OPEB, Allocated		3701-3702	7,964.59	8,184.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	821.01	1,185.00	44.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			33,195.04	36,592.00	10.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,340.82	1,000.00	-97.8%
Noncapitalized Equipment		4400	3,024.77	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			48,365.59	1,000.00	-97.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	399.40	6,220.00	1457.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,213,816.00	1,300,000.00	7.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708,586.88	350,000.00	-50.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	274,213.69	470,000.00	71.4%
Communications		5900	103.56	200.00	93.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,197,119.53</b>	<b>2,126,420.00</b>	<b>-3.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,341,024.17</b>	<b>2,234,193.00</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,361,163.37	2,130,000.00	-9.8%
5) TOTAL REVENUES			2,361,163.37	2,130,000.00	-9.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,341,024.17	2,234,193.00	-4.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			2,341,024.17	2,234,193.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,139.20	(104,193.00)	-617.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			20,139.20	(104,193.00)	-617.4%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,800,850.76	1,820,989.96	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,800,850.76	1,820,989.96	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,800,850.76	1,820,989.96	1.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			1,820,989.96	1,716,796.96	-5.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	1,820,989.96	1,716,796.96	-5.7%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,160,857.76	19,554,417.00	-3.0%
5) TOTAL REVENUES			20,160,857.76	19,554,417.00	-3.0%
<b>B. EXPENSES</b>					
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	19,055,391.50	19,602,249.00	2.9%
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			19,055,391.50	19,602,249.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,105,466.26	(47,832.00)	-104.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			1,105,466.26	(47,832.00)	-104.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	11,714,408.69	12,819,874.95	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,714,408.69	12,819,874.95	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			11,714,408.69	12,819,874.95	9.4%
2) Ending Net Assets/Position, June 30 (E + F1e)			12,819,874.95	12,772,042.95	-0.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	29,890.46	29,890.46	0.0%
c) Unrestricted Net Assets/Position		9790	12,789,984.49	12,742,152.49	-0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,637,391.91		
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	7,173,359.30		
3) Accounts Receivable		9200	9,123.74		
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			12,819,874.95		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			12,819,874.95		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	38,635.13	37,500.00	-2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,247,781.02	19,516,917.00	1.4%
Other Local Revenue					
All Other Local Revenue		8699	874,441.61	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,160,857.76</b>	<b>19,554,417.00</b>	<b>-3.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,160,857.76</b>	<b>19,554,417.00</b>	<b>-3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,055,391.50	19,602,249.00	2.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>19,055,391.50</b>	<b>19,602,249.00</b>	<b>2.9%</b>
<b>TOTAL, EXPENSES</b>			<b>19,055,391.50</b>	<b>19,602,249.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,160,857.76	19,554,417.00	-3.0%
5) TOTAL REVENUES			20,160,857.76	19,554,417.00	-3.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		19,055,391.50	19,602,249.00	2.9%
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			19,055,391.50	19,602,249.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,105,466.26	(47,832.00)	-104.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			1,105,466.26	(47,832.00)	-104.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	11,714,408.69	12,819,874.95	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,714,408.69	12,819,874.95	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			11,714,408.69	12,819,874.95	9.4%
2) Ending Net Assets/Position, June 30 (E + F1e)			12,819,874.95	12,772,042.95	-0.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	29,890.46	29,890.46	0.0%
c) Unrestricted Net Assets/Position		9790	12,789,984.49	12,742,152.49	-0.4%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	29,890.46	29,890.46
<b>Total, Restricted Balance</b>		<b>29,890.46</b>	<b>29,890.46</b>

Description	Object Codes	2011-12 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	3,176,081.07
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	42,611.41
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		3,218,692.48
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	3,218,692.48
3) TOTAL, LIABILITIES (Must equal A5)		3,218,692.48

Unaudited Actuals  
2011-12 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	3,176,081.07		3,176,081.07			3,176,081.07
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	42,611.41		42,611.41			42,611.41
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL ASSETS</b>		<b>3,218,692.48</b>	<b>0.00</b>	<b>3,218,692.48</b>	<b>0.00</b>	<b>0.00</b>	<b>3,218,692.48</b>
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	3,218,692.48		3,218,692.48			3,218,692.48
<b>TOTAL LIABILITIES</b>		<b>3,218,692.48</b>	<b>0.00</b>	<b>3,218,692.48</b>	<b>0.00</b>	<b>0.00</b>	<b>3,218,692.48</b>

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			19,162.43	19,354.00	19,193.22	19,158.00
a. Kindergarten	2,319.96	2,321.88				
b. Grades One through Three	6,920.93	6,915.36				
c. Grades Four through Six	6,277.40	6,263.08				
d. Grades Seven and Eight	3,621.92	3,604.32				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	7.25	9.91				
g. Community Day School	12.08	14.97				
2. Special Education						
a. Special Day Class	834.21	845.32	834.21	618.50	613.36	829.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	32.95	45.52	45.52	21.80	21.62	32.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.35	9.14	9.14	2.40	2.38	6.00
3. TOTAL, ELEMENTARY	20,033.05	20,029.50	20,051.30	19,996.70	19,830.58	20,025.00
<b>HIGH SCHOOL</b>						
4. General Education			6,962.49	6,801.08	6,950.00	6,967.70
a. Grades Nine through Twelve	6,705.85	6,661.85				
b. Continuation Education	216.90	202.52				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	23.62	23.87				
e. Community Day School	17.80	16.12				
5. Special Education						
a. Special Day Class	506.34	497.68	506.34	625.18	506.00	507.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	57.69	76.62	76.62	33.24	57.00	57.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	36.45	47.11	47.11	25.97	36.00	37.00
6. TOTAL, HIGH SCHOOL	7,564.65	7,525.77	7,592.56	7,485.47	7,549.00	7,568.70
<b>COUNTY SUPPLEMENT</b>						
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)	27,597.70	27,555.27	27,643.86	27,482.17	27,379.58	27,593.70
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
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)	27,597.70	27,555.27	27,643.86	27,482.17	27,379.58	27,593.70
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	14.66	14.08	14.08	14.00	14.00	14.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						

\*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/ Resstatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	236,457,535.00	(35,407,614.00)	201,049,921.00	102,671,344.00		303,721,265.00
Total capital assets not being depreciated	288,828,826.00	(35,407,614.00)	253,421,212.00	102,671,344.00	0.00	386,092,556.00
Capital assets being depreciated:						
Land Improvements	61,980,429.00		61,980,429.00			61,980,429.00
Buildings	803,423,270.00		803,423,270.00	166,527.00		803,589,797.00
Equipment	12,838,512.00		12,838,512.00	1,367,911.00	212,663.00	13,993,760.00
Total capital assets being depreciated	878,242,211.00	0.00	878,242,211.00	1,534,438.00	212,663.00	879,563,986.00
Accumulated Depreciation for:						
Land Improvements	(39,520,162.00)		(39,520,162.00)	(1,526,023.00)		(41,046,185.00)
Buildings	(198,590,935.00)		(198,590,935.00)	(17,462,270.00)	(3,455.00)	(216,049,750.00)
Equipment	(6,780,359.00)		(6,780,359.00)	(919,324.00)	(172,044.00)	(7,527,639.00)
Total accumulated depreciation	(244,891,456.00)	0.00	(244,891,456.00)	(19,907,617.00)	(175,499.00)	(264,623,574.00)
Total capital assets being depreciated, net	633,350,755.00	0.00	633,350,755.00	(18,373,179.00)	37,164.00	614,940,412.00
Governmental activity capital assets, net	922,179,581.00	(35,407,614.00)	886,771,967.00	84,298,165.00	37,164.00	971,032,968.00
<b>Business-Type Activities:</b>						
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:						
Land Improvements	0.00	0.00	0.00	0.00	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  
2011-12 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)	58.15%
	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).	
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	\$207,836,222.84
	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.	\$169,191,748.78
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	6.33%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 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	\$4,436,456.81
	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]).	\$3,214,167.66



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 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: Sep 19, 2012

To the Superintendent of Public Instruction:

2011-12 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:

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For School District:

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Director Business Services  
Title  
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gquiter@wccusd.net  
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 2013-14 budget year:

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

2011-12 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) <b>AWARD</b>	IASA TITLE I BASIC FUND01	ARRA TITLE I PART A	IASA TITLE I CAPITAL EXP	SCHOOL IMPROVEMENT GRANT	ARRA TITLE I SCHOOL IMPROV GRANT	EDUCATION JOBS FUND	IDEA PART B
	3010	3011	3015	3180	3181	3205	3310
	8290	8290	8290	8290	8290	8290	8181
1. Prior Year Carryover	5,211,258.25	1,479,552.53	0.00	51,623.66	396,392.74	5,534,306.00	0.00
2. a. Current Year Award	8,311,036.00	12,641.00	12,641.00	1,173,876.00	1,127,868.00		5,716,466.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	8,311,036.00	0.00	12,641.00	1,173,876.00	1,127,868.00	0.00	5,716,466.00
3. Required Matching Funds/Other							
4. Total Available Award	13,522,294.25	1,479,552.53	12,641.00	1,225,499.66	1,524,260.74	5,534,306.00	5,716,466.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year		519,940.53			29,834.97		
6. Cash Received in Current Year	9,519,903.99	959,612.00	12,641.00	626,098.90	1,127,867.23	4,898,197.00	4,334,614.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,519,903.99	1,479,552.53	12,641.00	626,098.90	1,157,702.20	4,898,197.00	4,334,614.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,500,849.03	1,479,552.53	12,641.00	212,335.89	1,105,832.32	5,451,628.21	5,716,466.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,500,849.03	1,479,552.53	12,641.00	212,335.89	1,105,832.32	5,451,628.21	5,716,466.00
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)	(1,980,945.04)	0.00	0.00	413,763.01	51,869.88	(553,431.21)	(1,381,852.00)
a. Deferred Revenue				414,813.01	51,869.88		
b. Accounts Payable	1,980,945.04						
c. Accounts Receivable				1,050.00		553,431.21	1,381,852.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,021,445.22	0.00	0.00	1,013,163.77	418,428.42	82,677.79	0.00
15. If Carryover is allowed, enter line 14 amount here	2,021,445.22			1,013,163.77	418,428.42	82,677.79	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,500,849.03	1,479,552.53	12,641.00	212,335.89	1,105,832.32	5,451,628.21	5,716,466.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	IDEA PART B PRIVATE SCHOOL	ARRA IDEA PART B	SP ED IDEA PRESCHOOL	ARRA SP ED IDEA PRESCHOOL	IDEA PRESCHOOL ENTITLEMENT	ARRA IDEA PRESCHOOL ENTITLEMENT	SP ED MENTAL HEALTH SVCS
	3311	3313	84.173A 3315	3319	84.027A 3320	3324	3327
	8181	8181	8182	8182	8182	8182	8182
<b>AWARD</b>							
1. Prior Year Carryover	0.00	100,000.02	0.08	6,612.12	31,675.36	19,044.35	0.00
2. a. Current Year Award	63,019.00		327,091.00	0.00	529,002.00	0.00	254,061.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	63,019.00	0.00	327,091.00	0.00	529,002.00	0.00	254,061.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	63,019.00	100,000.02	327,091.08	6,612.12	560,677.36	19,044.35	254,061.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	100,000.02	163,546.00	6,612.12	415,551.30	19,044.35	153,923.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	100,000.02	163,546.00	6,612.12	415,551.30	19,044.35	153,923.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	63,019.00	100,000.02	315,009.15	6,612.12	530,964.92	19,044.35	254,061.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	63,019.00	100,000.02	315,009.15	6,612.12	530,964.92	19,044.35	254,061.00
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)	(63,019.00)	0.00	(151,463.15)	0.00	(115,413.62)	0.00	(100,138.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	63,019.00		151,463.15		115,413.62		100,138.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	12,081.93	0.00	29,712.44	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00		12,081.93		29,712.44		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,019.00	100,000.02	315,009.15	6,612.12	530,964.92	19,044.35	254,061.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	IDEA PRESCH STAFF DEVELOPMENT	IDEA EARLY INTERVENTION	STATE PERF PLAN FACILITATED REV	ALTERNATIVE DISPUTE RESOLUTION	DEPT OF REHAB TRANSITION	CARL PERKINS VOC ED	SAFE & SUPPORTIVE SCHOOLS
FEDERAL CATALOG NUMBER	84.173A	84.181A		84.027A	84.125A	84.048	
RESOURCE CODE	3345	3385	3386	3395	3412	3550	3725
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	2,986.27	0.00	0.00	0.00	0.00	0.00	
2. a. Current Year Award	2,487.00	83,664.00	45,000.00	15,000.00	207,139.44	233,081.00	625,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	2,487.00	83,664.00	45,000.00	15,000.00	207,139.44	233,081.00	625,000.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,473.27	83,664.00	45,000.00	15,000.00	207,139.44	233,081.00	625,000.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	667.27						
6. Cash Received in Current Year	3,563.00	51,300.00	22,500.00	7,500.00	146,590.13	100,669.00	312,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,230.27	51,300.00	22,500.00	7,500.00	146,590.13	100,669.00	312,500.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,228.02	83,664.00	27,904.59	15,000.00	207,139.44	233,081.00	100,520.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,228.02	83,664.00	27,904.59	15,000.00	207,139.44	233,081.00	100,520.04
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)	1,002.25	(32,364.00)	(5,404.59)	(7,500.00)	(60,549.31)	(132,412.00)	211,979.96
a. Deferred Revenue	1,002.25						211,979.96
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	2,245.25	0.00	17,095.41	0.00	0.00	0.00	524,479.96
15. If Carryover is allowed, enter line 14 amount here	2,245.25	0.00	17,095.41	0.00	0.00	0.00	524,479.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,228.02	83,664.00	27,904.59	15,000.00	207,139.44	233,081.00	100,520.04

2011-12 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) AWARD	TITLE II NCLB	TITLE II PART A PRINCIPAL TRAINING	TITLE II PART D TECHNOLOGY	ARRA ENHANCING ED THRU TECH	ARRA EETT COMPETITIVE GRANT	21ST CENTURY COHORT 4	21ST CENTURY COMM LEARNING
	4035	4036	4045	4047	4048	4125	4126
	8290	8290	8290	8290	8290	8290	8290
1. Prior Year Carryover	693,364.58	72,000.00	34,000.00	108,164.87	212,206.70	212,614.00	59,855.92
2. a. Current Year Award	1,634,563.00	0.00	0.00	0.00	0.00	819,632.00	500,000.00
b. Transferability (NCLB)							
c. Other Adjustments		(33,000.00)					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,634,563.00	(33,000.00)	0.00	0.00	0.00	819,632.00	500,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,327,927.58	39,000.00	34,000.00	108,164.87	212,206.70	1,032,246.00	559,855.92
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	41,817.70	31,352.69		8,309.87			
6. Cash Received in Current Year	1,908,600.00	0.00	8,789.00	99,855.00	212,206.70	622,430.00	434,855.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,950,417.70	31,352.69	8,789.00	108,164.87	212,206.70	622,430.00	434,855.92
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,501,384.85	39,000.00	14,542.22	108,164.87	212,206.70	788,113.74	505,267.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,501,384.85	39,000.00	14,542.22	108,164.87	212,206.70	788,113.74	505,267.80
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)	449,032.85	(7,647.31)	(5,753.22)	0.00	0.00	(165,683.74)	(70,411.88)
a. Deferred Revenue	449,032.85						
b. Accounts Payable							
c. Accounts Receivable		7,647.31	5,753.22			165,683.74	70,411.88
14. Unused Grant Award Calculation (line 4 minus line 9)	826,542.73	0.00	19,457.78	0.00	0.00	244,132.26	54,588.12
15. If Carryover is allowed, enter line 14 amount here	826,542.73		19,457.78			244,132.26	54,588.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,501,384.85	39,000.00	14,542.22	108,164.87	212,206.70	788,113.74	505,267.80

SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	21ST CENTURY COMM LEARNING	IMMIGRANT ED PROGRAM	TITLE III ENG LEARNER PART A LEP	ARRA DEPT OF REHABILITATION	HOMELESS CHILDREN & YOUTH	TEACHING AMERICAN HISTORY	READINESS & EMERGENCY MANAGEMENT
	4127	84,365 4201	84,365 4203	4810	84,196A 5630	5835	5836
	8290	8290	8290	8290	8290	8290	8290
1. Prior Year Carryover	30,517.24						
2. a. Current Year Award	263,400.00	132,900.00	997,869.00	112.84	0.00	856,702.15	514,485.22
b. Transferability (NCLB)			1,074,821.00	0.00	38,406.00	0.00	0.00
c. Other Adjustments		1,007.00					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	263,400.00	133,907.00	1,074,821.00	0.00	38,406.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	293,917.24	133,907.00	2,072,690.00	112.84	38,406.00	856,702.15	514,485.22
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year		1,007.00	271,677.18				
6. Cash Received in Current Year	228,067.24	33,225.00	1,189,807.00	112.84	11,020.50	123,179.73	97,326.14
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	228,067.24	34,232.00	1,461,484.18	112.84	11,020.50	123,179.73	97,326.14
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	264,917.54	19,735.44	1,552,257.29	112.84	38,401.07	260,369.82	271,110.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	264,917.54	19,735.44	1,552,257.29	112.84	38,401.07	260,369.82	271,110.15
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)	(36,850.30)	14,496.56 14,496.56	(90,773.11)	0.00	(27,380.57)	(137,190.09)	(173,784.01)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	36,850.30		90,773.11				
14. Unused Grant Award Calculation (line 4 minus line 9)	28,999.70	114,171.56	520,432.71	0.00	27,380.57	137,190.09	173,784.01
15. If Carryover is allowed, enter line 14 amount here	28,999.70	114,171.56	520,432.71		4.93	596,332.33	243,375.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	264,917.54	19,735.44	1,552,257.29	112.84	38,401.07	260,369.82	271,110.15

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) AWARD	ADULT ED FUND 11 PERKINS VOC ED	ADULT ED FUND 11 ABE/CITIZENSHIP	ADULT ED FUND 11 ASE/GEED	ADULT ED FUND 11 ENGLISH LIT/CIVICS	CHILD DEV FUND 12 TITLE I BASIC
1. Prior Year Carryover	0.00	0.00	0.00		
2. a. Current Year Award					
b. Transferability (NCLB)	733.00	232,368.00	31,557.00	39,233.00	67,641.91
c. Other Adjustments					500,000.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	733.00	232,368.00	31,557.00	39,233.00	500,000.00
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	232,368.00	31,557.00	39,233.00	567,641.91
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	0.00	76,987.00	19,012.00	14,970.00	67,641.91
7. Contributed Matching Funds					500,000.00
8. Total Available (sum lines 5, 6, & 7)	0.00	76,987.00	19,012.00	14,970.00	567,641.91
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	733.00	232,368.00	31,557.00	39,233.00	485,904.42
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	733.00	232,368.00	31,557.00	39,233.00	485,904.42
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)	0.00	(155,381.00)	(12,545.00)	(24,263.00)	81,737.49
a. Deferred Revenue					81,737.49
b. Accounts Payable					
c. Accounts Receivable	733.00	155,381.00	12,545.00	24,263.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	81,737.49
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	232,368.00	31,557.00	39,233.00	485,904.42

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD	TOTAL
1. Prior Year Carryover	16,692,985.81	
2. a. Current Year Award	23,994,044.44	
b. Transferability (NCLB)	0.00	
c. Other Adjustments	(31,993.00)	
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	23,962,051.44	
3. Required Matching Funds/Other	0.00	
4. Total Available Award		
(sum lines 1, 2d, & 3)	40,655,037.25	
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year	5,870,446.12	
6. Cash Received in Current Year	23,664,480.11	
7. Contributed Matching Funds	0.00	
8. Total Available (sum lines 5, 6, & 7)	29,534,926.23	
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	33,803,932.38	
10. Non Donor-Authorized Expenditures	0.00	
11. Total Expenditures (lines 9 & 10)	33,803,932.38	
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)	(4,269,006.15)	
a. Deferred Revenue	1,224,932.00	
b. Accounts Payable	0.00	
c. Accounts Receivable	5,493,938.15	
14. Unused Grant Award Calculation (line 4 minus line 9)	6,851,104.87	
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)	6,769,362.45	
	33,803,932.38	



STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ASESP	CHOHRT 5 ASES	TRANSITIONAL ASES	HEALTHY START	CPA CA PARTNERSHIP ACADEMY	GREEN CA PARTNERSHIP ACADEMY	SP ED INFANT DISCRETIONARY
1. a. Prior Year Carryover	0.00	0.00	0.00	102,441.47	567,552.71	44,799.76	9,948.46
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	102,441.47	567,552.71	44,799.76	9,948.46
2. a. Current Year Award	1,595,775.00	1,806,000.00	265,613.00		705,583.00	86,277.00	10,742.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,595,775.00	1,806,000.00	265,613.00	0.00	705,583.00	86,277.00	10,742.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,595,775.00	1,806,000.00	265,613.00	102,441.47	1,273,135.71	131,076.76	20,690.46
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,436,197.75	1,625,400.00	239,051.45	102,441.47	272,352.71	8,799.76	2,292.46
7. Contributed Matching Funds					619,190.10	59,938.50	10,406.00
8. Total Available (sum lines 5, 6, & 7)	1,436,197.75	1,625,400.00	239,051.45	102,441.47	891,542.81	68,738.26	12,698.46
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,595,775.00	1,806,000.00	265,613.00	102,441.47	693,680.51	63,005.64	12,057.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,595,775.00	1,806,000.00	265,613.00	102,441.47	693,680.51	63,005.64	12,057.90
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)	(159,577.25)	(180,600.00)	(26,561.55)	0.00	197,862.30	5,732.62	640.56
a. Deferred Revenue					186,169.43	18,472.55	640.56
b. Accounts Payable					60,215.52		
c. Accounts Receivable	159,577.25	180,600.00	26,561.55		48,522.65	12,739.93	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	579,455.20	68,071.12	8,632.56
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	102,441.47	693,680.51	63,005.64	12,057.90

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	WORKABILITY	SP ED LOW INCIDENCE SPEC DVCS	SP ED PERSONNEL DEVELOPMENT	CALIFORNIA PARTNERSHIP ACADEMY	SCH SAFETY CONSOL COMPETITIVE	CHILD DEV FUND 12 STATE PRESCHOOL
1. a. Prior Year Carryover	0.00	0.00	7,127.31	158,561.62	107,591.39	0.00
b. Restr Bal Transfers (Obj 8997)						
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)						
2. a. Current Year Award	0.00	0.00	7,127.31	158,561.62	107,591.39	0.00
b. Other Adjustments	258,622.00	11,861.00	15,965.00	326,550.00		2,172,463.00
c. Adj Curr Yr Award (sum lines 2a & 2b)						(667.38)
3. Required Matching Funds/Other	258,622.00	11,861.00	15,965.00	326,550.00	0.00	2,171,795.62
4. Total Available Award (sum lines 1c, 2c, & 3)	258,622.00	11,861.00	23,092.31	485,111.62	107,591.39	109,914.90
<b>REVENUES</b>						<b>2,281,710.52</b>
5. Revenue Deferred from Prior Year						
6. Cash Received in Current Year	171,148.00	5,931.00	3,069.54	21,969.51		
7. Contributed Matching Funds			15,796.00	292,792.59	55,721.32	
8. Total Available (sum lines 5, 6, & 7)	171,148.00	5,931.00	18,865.54	314,762.10	55,721.32	2,171,753.56
<b>EXPENDITURES</b>						<b>2,281,668.46</b>
9. Donor-Authorized Expenditures	251,423.33	11,861.00	21,053.66	247,611.72	107,591.39	2,281,710.52
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	251,423.33	11,861.00	21,053.66	247,611.72	107,591.39	2,281,710.52
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)	(80,275.33)	(5,930.00)	(2,188.12)	67,150.38	(51,870.07)	(42.06)
a. Deferred Revenue				71,810.73		
b. Accounts Payable				18,684.07		
c. Accounts Receivable	80,275.33	5,930.00	2,188.12	23,344.42	51,870.07	42.06
14. Unused Grant Award Calculation (line 4 minus line 9)	7,198.67	0.00	2,038.65	237,499.90	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)	251,423.33	11,861.00	21,053.66	247,611.72	107,591.39	2,171,795.62

STATE PROGRAM NAME	CHILD DEV FUND 12 RESERVE FUND	TOTAL
RESOURCE CODE	6130	
REVENUE OBJECT	8990	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Carryover		998,022.72
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	998,022.72
2. a. Current Year Award	127,929.22	7,383,380.22
b. Other Adjustments	(885.47)	(1,552.85)
c. Adj Curr Yr Award (sum lines 2a & 2b)	127,043.75	7,381,827.37
3. Required Matching Funds/Other	(109,914.90)	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	17,128.85	8,379,850.09
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		410,925.45
6. Cash Received in Current Year		6,703,326.27
7. Contributed Matching Funds		109,914.90
8. Total Available (sum lines 5, 6, & 7)	0.00	7,224,166.62
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		7,459,825.14
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	7,459,825.14
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(235,658.52)
a. Deferred Revenue		277,093.27
b. Accounts Payable		78,899.59
c. Accounts Receivable		591,651.38
14. Unused Grant Award Calculation (line 4 minus line 9)	17,128.85	920,024.95
15. If Carryover is allowed, enter line 14 amount here	17,128.85	825,279.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	7,349,910.24

LOCAL PROGRAM NAME RESOURCE CODE	MCHS EARLY COLLEGE GRANT	CONNECTED	MT DIABLE USD ASES	YMCA J MOREHOUSE PROJ	ADULT ED FUND 11 CAL WORKS
REVENUE OBJECT	9591	9593	9610	9620	9625
LOCAL DESCRIPTION (if any)	8699	8699	8699	8699	8699
<b>AWARD</b>					
1. a. Prior Year Carryover	9,229.70	302,396.27	121,958.70		
b. Restr Bal Transfers (Obj 8997)					
c. Adj Prior Year Carryover (sum lines 1a & 1b)	9,229.70	302,396.27	121,958.70	0.00	0.00
2. a. Current Year Award				77,632.00	11,871.48
b. Other Adjustments					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	77,632.00	11,871.48
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1c, 2c, & 3)	9,229.70	302,396.27	121,958.70	77,632.00	11,871.48
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	9,229.70	302,396.27	121,958.70		
6. Cash Received in Current Year					
7. Contributed Matching Funds				77,632.00	0.00
8. Total Available (sum lines 5, 6, & 7)	9,229.70	302,396.27	121,958.70	77,632.00	0.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures				0.00	11,871.48
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	11,871.48
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)	9,229.70	302,396.27	121,958.70	77,632.00	0.00
a. Deferred Revenue	9,229.70		121,958.70	77,632.00	(11,871.48)
b. Accounts Payable					
c. Accounts Receivable					
14. Unused Grant Award Calculation (line 4 minus line 9)	9,229.70	302,396.27	121,958.70	77,632.00	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)	0.00	302,396.27	0.00	0.00	11,871.48

LOCAL PROGRAM NAME	CHILD DEV FUND 12 FIRST 5 CC CHILD/FAMILY	TOTAL
RESOURCE CODE	9580	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Carryover	(0.37)	433,584.30
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	(0.37)	433,584.30
2. a. Current Year Award	36,500.00	126,003.48
b. Other Adjustments	72.66	72.66
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,572.66	126,076.14
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	36,572.29	559,660.44
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		433,584.67
6. Cash Received in Current Year	32,920.29	110,552.29
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	32,920.29	544,136.96
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	36,572.29	48,443.77
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	36,572.29	48,443.77
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)	(3,652.00)	495,693.19
a. Deferred Revenue		208,820.40
b. Accounts Payable		0.00
c. Accounts Receivable	3,652.00	15,523.48
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	511,216.67
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,572.29	350,840.04

2011-12 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

West Contra Costa Unified  
Contra Costa County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA STATE FISCAL STABILIZATION	MEDICAL BILLING OPTION	TOTAL
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	219,834.47	1,405,180.40	1,625,014.87
2. a. Current Year Award		804,049.58	804,049.58
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	804,049.58	804,049.58
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	219,834.47	2,209,229.98	2,429,064.45
<b>REVENUES</b>			
5. Cash Received in Current Year		799,141.03	799,141.03
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,908.55	4,908.55
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,908.55	4,908.55
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	804,049.58	804,049.58
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	219,834.47	623,615.30	843,449.77
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	219,834.47	623,615.30	843,449.77
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	1,585,614.68	1,585,614.68

2011-12 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	RESTRICTED LOTTERY	SPECIAL EDUCATION	SP ED MENTAL HEALTH	EIA SECURITY	EIA LEP	SCHOOL TRANSPORTATION	SPECIAL ED TRANSPORTATION
RESOURCE CODE	6300	6500	6512	7090	7091	7230	7240
REVENUE OBJECT	8560	8311	8590	8311	8311	8311	8311
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	181,294.75	195,367.35		810,414.54	3,959,109.93	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	181,294.75	195,367.35	0.00	810,414.54	3,959,109.93	0.00	0.00
2. a. Current Year Award	834,018.83	25,161,959.86	1,196,395.00	2,128,210.00	3,969,986.00	392,067.00	1,527,115.00
b. Other Adjustments	71,441.14						
c. Adj Curr Yr Award (sum lines 2a & 2b)	905,459.97	25,161,959.86	1,196,395.00	2,128,210.00	3,969,986.00	392,067.00	1,527,115.00
3. Required Matching Funds/Other		17,217,847.27				4,039,689.61	1,683,647.42
4. Total Available Award (sum lines 1c, 2c, & 3)	1,086,754.72	42,575,174.48	1,196,395.00	2,938,624.54	7,929,095.93	4,431,756.61	3,210,762.42
<b>REVENUES</b>							
5. Cash Received in Current Year	498,768.50	19,096,048.91	894,852.00	2,128,210.00	3,969,986.00	392,067.00	1,527,115.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	406,691.47	6,065,910.95	301,543.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	406,691.47	6,065,910.95	301,543.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		17,217,847.27				4,039,689.61	1,683,647.42
9. Total Available (sum lines 5, 7c, & 8)	905,459.97	42,379,807.13	1,196,395.00	2,128,210.00	3,969,986.00	4,431,756.61	3,210,762.42
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		42,374,900.40	466,316.85	1,976,528.39	4,750,006.83	4,431,756.61	3,210,762.42
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	42,374,900.40	466,316.85	1,976,528.39	4,750,006.83	4,431,756.61	3,210,762.42
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,086,754.72	200,274.08	730,078.15	962,096.15	3,179,089.10	0.00	0.00

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

STATE PROGRAM NAME	QUALITY EDUCATION INVESTMENT ACT	CHILD DEV FUND 12 RESERVE ACCT	TOTAL
RESOURCE CODE	7400	6130	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. a. Prior Year Restricted Ending Balance	7,029,258.61	127,929.22	12,303,374.40
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)			
2. a. Current Year Award	7,029,258.61	127,929.22	12,303,374.40
b. Other Adjustments	4,124,900.00		39,334,651.69
c. Adj Curr Yr Award (sum lines 2a & 2b)	(36,839.58)		34,601.56
3. Required Matching Funds/Other	4,088,060.42	0.00	39,369,253.25
4. Total Available Award (sum lines 1c, 2c, & 3)	11,117,319.03	127,929.22	22,941,184.30
<b>REVENUES</b>			74,613,811.95
5. Cash Received in Current Year	4,124,900.00		32,631,947.41
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(36,839.58)	0.00	6,737,305.84
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(36,839.58)	0.00	6,737,305.84
8. Contributed Matching Funds			22,941,184.30
9. Total Available (sum lines 5, 7c, & 8)	4,088,060.42	0.00	62,310,437.55
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	9,911,046.95		67,121,318.45
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	9,911,046.95	0.00	67,121,318.45
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	1,206,272.08	0.00	7,492,493.50



REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	RRRM	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABATEMENT ACCOUNT	GOVERNOR'S READING AWARD	98-99 SITE BLOCK GRANT	00-01 SITE BLOCK GRANT
1. a. Prior Year Restricted Ending Balance	8150	9111	9112	9116	9120	9127	9128
b. Restir Bal Transfers (Obj 8997)	8980	8699	8699	8699	8699	8699	8699
c. Adj PY Restricted Ending Bal. (sum lines 1a & 1b)	3,311,065.09	121,438.08	22,434.43	198,311.13	79.81	12,604.08	13,555.81
2. a. Current Year Award	3,311,065.09	121,438.08	22,434.43	198,311.13	79.81	12,604.08	13,555.81
b. Other Adjustments		125,599.97	2,581.31				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	125,599.97	2,581.31	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	5,218,437.00						
4. Total Available Award (sum lines 1c, 2c, & 3)	8,529,502.09	247,038.05	25,015.74	198,311.13	79.81	12,604.08	13,555.81
<b>REVENUES</b>							
5. Cash Received in Current Year		125,249.97	2,581.31				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	350.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)		350.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	5,218,437.00						
9. Total Available (sum lines 5, 7c, & 8)	5,218,437.00	125,599.97	2,581.31	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	4,611,564.35	133,294.89	7,013.79	(17,834.31)	13.00	975.12	5,382.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,611,564.35	133,294.89	7,013.79	(17,834.31)	13.00	975.12	5,382.02
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,917,937.74	113,743.16	18,001.95	216,145.44	66.81	11,628.96	8,173.79

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	GOV'S PERFORMANCE AWARDS	SITE/STAFF PERFORMANCE AWARDS	DISASTER PREP	MEDICAL ADMIN ACTIVITIES	ORAL HEALTH ASSESSMENT	PARCEL TAX	MRAD
1. a. Prior Year Restricted Ending Balance	32,612.80	16,573.58	135,654.08	1,271,510.65	57,633.45	1,678,536.07	3,910,220.67
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)							
2. a. Current Year Award	32,612.80	16,573.58	135,654.08	1,271,510.65	57,633.45	1,678,536.07	3,910,220.67
b. Other Adjustments				508,729.50	18,568.00	9,743,886.02	5,523,361.84
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	508,729.50	18,568.00	9,743,886.02	5,523,361.84
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	32,612.80	16,573.58	135,654.08	1,780,240.15	76,201.45	11,422,422.09	9,433,582.51
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments				508,729.50	18,568.00	9,743,886.02	5,523,361.84
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	508,729.50	18,568.00	9,743,886.02	5,523,361.84
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	14,642.51	4,946.69		419,504.28	6,510.02	9,470,865.61	5,370,562.01
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,642.51	4,946.69	0.00	419,504.28	6,510.02	9,470,865.61	5,370,562.01
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	17,970.29	11,626.89	135,654.08	1,360,735.87	69,691.43	1,951,556.48	4,063,020.50

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	SCHOOL SAFETY	PARENT CENTER	ROP	CHEVRON WELDING PROGRAM	INTEGRATED CASE MGMT HELMS	UCB HEWLETT/JOHNS ON LIGHTHOUSE	UCB IMPROV COLLEGE AWARENESS
RESOURCE CODE	9405	9509	9513	9531	9536	9550	9569
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	225,616.99	7,706.29	0.00	8,091.40	5,375.50	16,044.06	5,013.87
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	225,616.99	7,706.29	0.00	8,091.40	5,375.50	16,044.06	5,013.87
2. a. Current Year Award			776,207.10	200,230.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	776,207.10	200,230.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	225,616.99	7,706.29	776,207.10	208,321.40	5,375.50	16,044.06	5,013.87
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments			537,184.31	121,230.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	239,022.79	79,000.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	239,022.79	79,000.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	776,207.10	200,230.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	75,523.14	394.62	776,207.10	86,985.55			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	75,523.14	394.62	776,207.10	86,985.55	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	150,093.85	7,311.67	0.00	121,335.85	5,375.50	16,044.06	5,013.87

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

LOCAL PROGRAM NAME	NORTH COAST BEG TEACHERS	LEAP FROG	AT & T FOUNDATION GRANT	THE ED FUND DONATIONS	WEST COUNTY SAFE TRANSIT	LINKED LEARNING CONNECTED	QUEST FOUNDATION
RESOURCE CODE	9572	9573	9576	9588	9590	9593	9594
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	7,823.92	17,986.00	680.14	1,383.49	367,396.27	3,600.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	7,823.92	17,986.00	680.14	1,383.49	367,396.27	3,600.00
b. Other Adjustments	2,600.00				42,000.00	515,000.00	25,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	2,600.00	0.00	0.00	0.00	42,000.00	515,000.00	25,000.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,600.00	7,823.92	17,986.00	680.14	43,383.49	882,396.27	28,600.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,600.00						
6. Amounts Included in Line 5 for Prior Year Adjustments					15,178.47	273,750.00	25,000.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	26,821.53	241,250.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	26,821.53	241,250.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,600.00	0.00	0.00	0.00	42,000.00	515,000.00	25,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,600.00						
11. Non Donor-Authorized Expenditures					43,383.49	795,129.69	25,989.18
12. Total Expenditures (line 10 plus line 11)	2,600.00	0.00	0.00	0.00	43,383.49	795,129.69	25,989.18
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	7,823.92	17,986.00	680.14	0.00	87,266.58	2,610.82

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SCULLY FAMILY FOUNDATION	SCHOOL RESTRUCTURING	MISC DONATIONS	ALLIANCE FOR A HEALTHIER GENERATION	CITY OF RICHMOND INDUST ARTS	STAR GRANT	MATH PROFESSIONAL DEVELOPMENT
	9595	9597	9599	9607	9613	9614	9630
	8699	8699	8699	8699	8699	8699	8699
1. a. Prior Year Restricted Ending Balance	563,809.52	1,409,600.31	80,268.32	7,669.23	68,389.05	500.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	563,809.52	1,409,600.31	80,268.32	7,669.23	68,389.05	500.00	0.00
2. a. Current Year Award	376,917.00		37,514.07				169,900.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	376,917.00	0.00	37,514.07	0.00	0.00	0.00	169,900.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	940,726.52	1,409,600.31	117,782.39	7,669.23	68,389.05	500.00	169,900.00
<b>REVENUES</b>							
5. Cash Received in Current Year	376,917.00		36,814.07				169,900.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	700.00	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	700.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	376,917.00	0.00	37,514.07	0.00	0.00	0.00	169,900.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	846,172.26	91,614.57	43,338.81	6,184.97	3,603.95	500.00	22,588.61
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	846,172.26	91,614.57	43,338.81	6,184.97	3,603.95	500.00	22,588.61
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	94,554.26	1,317,985.74	74,443.58	1,484.26	64,785.10	0.00	147,311.39

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

LOCAL PROGRAM NAME	CHEVRON CMCI	CHEVRON CWAI	TARGET LITERACY & LIBRARIES	CCC CAER GROUP GRANT	MUNIS ENTERPRISE PROJ	TUPE COE	LIBRARY & BOOKS DONATION
RESOURCE CODE	9635	9636	9640	9645	9650	9660	9904
REVENUE OBJECT	8699	8699	8699	8699	8919/8980	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance			11,869.24				7,249.35
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	11,869.24	0.00	0.00	0.00	7,249.35
2. a. Current Year Award	194,750.00	200,000.00	50,000.00	4,960.00		10,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	194,750.00	200,000.00	50,000.00	4,960.00	0.00	10,000.00	0.00
3. Required Matching Funds/Other					2,700,000.00		
4. Total Available Award (sum lines 1c, 2c, & 3)	194,750.00	200,000.00	61,869.24	4,960.00	2,700,000.00	10,000.00	7,249.35
<b>REVENUES</b>							
5. Cash Received in Current Year	194,750.00		50,000.00	4,960.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	200,000.00	0.00	0.00	0.00	10,000.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	200,000.00	0.00	0.00	0.00	10,000.00	0.00
8. Contributed Matching Funds					2,700,000.00		
9. Total Available (sum lines 5, 7c, & 8)	194,750.00	200,000.00	50,000.00	4,960.00	2,700,000.00	10,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	149,139.86		48,860.98	4,592.04	64,734.43	1,117.76	810.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	149,139.86	0.00	48,860.98	4,592.04	64,734.43	1,117.76	810.71
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	45,610.14	200,000.00	13,008.26	367.96	2,635,265.57	8,882.24	6,438.64

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

LOCAL PROGRAM NAME	IVY LEAGUE CONNECTION	MICROSOFT GOV SETTLEMENT	CARPENTERS UNION SCHOLARSHIP	NEIGHBORHOOD SCHOOL RESCUE	SCHOOL BASED MENTAL HEALTH	ADULT ED FUND 11 MISC DONATIONS
RESOURCE CODE	9907	9908	9915	9920	9931	9599
REVENUE OBJECT	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. a. Prior Year Restricted Ending Balance	0.00	85,197.37	0.00	250.00	18,675.19	2,140.00
b. Restr Bal Transfers (Obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	85,197.37	0.00	250.00	18,675.19	2,140.00
2. a. Current Year Award			2,000.00			6,000.00
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,000.00	0.00	0.00	6,000.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1c, 2c, & 3)	239,431.11				360,000.00	
<b>REVENUES</b>	239,431.11	85,197.37	2,000.00	250.00	378,675.19	8,140.00
5. Cash Received in Current Year			2,000.00			6,000.00
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
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	239,431.11				360,000.00	
9. Total Available (sum lines 5, 7c, & 8)	239,431.11	0.00	2,000.00	0.00	360,000.00	6,000.00
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	239,431.11	25.03			300,146.36	5,113.01
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	239,431.11	25.03	0.00	0.00	300,146.36	5,113.01
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	85,172.34	2,000.00	250.00	78,528.83	3,026.99

2011-12 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

West Contra Costa Unified  
Contra Costa County

LOCAL PROGRAM NAME	CHILD DEV FUND 12 CITY OF RICH HEAD START	TOTAL
RESOURCE CODE	9609	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	97,286.46	13,801,851.70
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	13,801,851.70
2. a. Current Year Award	66,864.22	18,602,669.03
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	66,864.22	18,602,669.03
3. Required Matching Funds/Other		8,517,868.11
4. Total Available Award (sum lines 1c, 2c, & 3)	164,150.68	40,922,388.84
<b>REVENUES</b>		
5. Cash Received in Current Year	50,057.98	17,788,718.47
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	16,806.24	813,950.56
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	16,806.24	813,950.56
8. Contributed Matching Funds		8,517,868.11
9. Total Available (sum lines 5, 7c, & 8)	66,864.22	27,120,537.14
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		23,742,350.29
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	80,723.08	23,742,350.29
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	83,427.60	17,180,038.55



Current Expense Formula/Minimum Classroom Compensation

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	106,626,681.64	301	552,039.71	303	106,074,641.93	305	962,712.14	3,958,365.14	307	102,116,276.79	309
2000 - Classified Salaries	41,184,113.11	311	138,365.59	313	41,045,747.52	315	1,730,051.33	3,012,534.33	317	38,033,213.19	319
3000 - Employee Benefits (Excluding 3800)	60,890,436.30	321	18,610,888.35	323	42,279,547.95	325	580,365.73	125,212.73	327	42,154,335.22	329
4000 - Books, Supplies Equip Replace. (6500)	10,708,520.26	331	2,220.31	333	10,706,299.95	335	510,584.04	1,645,640.04	337	9,060,659.91	339
5000 - Services... & 7300 - Indirect Costs	41,765,461.39	341	374,680.30	343	41,390,781.09	345	18,868,524.65	26,164,406.40	347	15,226,374.69	349
TOTAL					241,497,018.44	365	TOTAL		206,590,859.80	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	120,844,930.99		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	713,567.65		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	54,004.79		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS	120,131,343.34		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	58.15%		
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)	58.15%
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)	206,590,859.80
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	809,463,965.45	(1,550,000.00)	807,913,965.45	206,584,359.15	106,803,609.96	907,694,714.64	55,951,404.69
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,890,000.00		8,890,000.00		475,000.00	8,415,000.00	500,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,942,764.71		13,942,764.71		13,913,943.32	28,821.39	28,821.39
Net OPEB Obligation	84,111,607.00		84,111,607.00	5,606,738.00		89,718,345.00	
Compensated Absences Payable	3,490,763.00		3,490,763.00		68,636.96	3,422,126.04	
Governmental activities long-term liabilities	919,899,100.16	(1,550,000.00)	918,349,100.16	212,191,097.15	121,261,190.24	1,009,279,007.07	56,480,226.08
<b>Business-Type Activities:</b>							
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

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2010-11 Actual</b>			<b>2011-12 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	202,686,460.51		202,686,460.51			207,836,222.84
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	27,589.24		27,589.24			27,597.70
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2010-11</b>			<b>Adjustments to 2011-12</b>		
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>B. CURRENT YEAR GANN ADA</b> (2011-12 data should tie to Principal Apportionment Attendance Software reports)	<b>2011-12 P2 Report</b>			<b>2012-13 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	27,597.70		27,597.70	27,482.17		27,482.17
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)			27,597.70			27,482.17
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
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)			27,597.70			27,482.17
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	<b>2011-12 Actual</b>			<b>2012-13 Budget</b>		
1. Homeowners' Exemption (Object 8021)	713,211.45		713,211.45	707,062.00		707,062.00
2. Timber Yield Tax (Object 8022)	4.83		4.83	4.00		4.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,538.28		3,538.28	3,460.00		3,460.00
4. Secured Roll Taxes (Object 8041)	49,386,946.72		49,386,946.72	50,144,726.00		50,144,726.00
5. Unsecured Roll Taxes (Object 8042)	2,473,140.62		2,473,140.62	2,651,889.00		2,651,889.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	610,938.92		610,938.92	900,406.00		900,406.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,540,910.88		4,540,910.88	4,427,436.00		4,427,436.00
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. 8047 & 8625)	455,621.29		455,621.29	0.00		0.00
12. Parcel Taxes (Object 8621)	9,743,886.02		9,743,886.02	9,791,407.00		9,791,407.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,523,361.84		5,523,361.84	5,578,704.00		5,578,704.00
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)	(3,108,088.04)		(3,108,088.04)	(3,275,073.00)		(3,275,073.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	70,343,472.81	0.00	70,343,472.81	70,930,021.00	0.00	70,930,021.00
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)	70,343,472.81	0.00	70,343,472.81	70,930,021.00	0.00	70,930,021.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,026,329.00			2,043,122.00
<b>OTHER EXCLUSIONS</b>						
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)			2,026,329.00			2,043,122.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	91,867,502.88		91,867,502.88	92,047,880.00		92,047,880.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	401,040.74		401,040.74	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)	8,511,434.00		8,511,434.00	6,665,904.00		6,665,904.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	100,779,977.62	0.00	100,779,977.62	98,713,784.00	0.00	98,713,784.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)			0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	100,779,977.62	0.00	100,779,977.62	98,713,784.00	0.00	98,713,784.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	267,078,725.61		267,078,725.61	251,006,535.00		251,006,535.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	147,606.80		147,606.80	80,000.00		80,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			202,686,460.51			207,836,222.84
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0003			0.9958
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			207,836,222.84			214,765,827.52
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			70,343,472.81			70,930,021.00
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)			3,311,724.00			3,297,860.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			100,779,977.62			98,713,784.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			100,779,977.62			98,713,784.00
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])			94,627.35			54,085.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			70,438,100.16			70,984,106.57
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)			100,779,977.62			98,713,784.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			70,438,100.16			
b. State Subventions (Line D8)			100,779,977.62			
c. Less: Excluded Appropriations (Line C23)			2,026,329.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			169,191,748.78			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			207,836,222.84			214,765,827.52
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			169,191,748.78			

\* Please provide below an explanation for each entry in the adjustments column.  
 \*\* Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Germaine Quiter  
 Gann Contact Person

510 231-1118  
 Contact Phone Number

**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) 7,416,976.91
- 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. \_\_\_\_\_

**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) 183,278,228.11

**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) 4.05%

**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)	9,142,461.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,571,701.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	91,950.00
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)	1,118,707.99
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)	13,924,821.36
9. Carry-Forward Adjustment (Part IV, Line F)	1,828,290.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,753,111.82

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	145,845,227.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,521,684.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,006,598.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,370,092.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	142,580.20
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)	1,918,601.62
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)	101,590.67
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)	64,734.43
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)	26,503,711.51
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)	2,785,453.72
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,705,386.12
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,890,604.87
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)	248,868,907.21

**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)**

5.60%

**D. Preliminary Proposed Indirect Cost Rate  
(For final approved fixed-with-carry-forward rate for use in 2013-14 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)**

6.33%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>13,924,821.36</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,519,602.34)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.25%) times Part III, Line B18); zero if negative	<u>1,828,290.46</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.25%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,828,290.46</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,828,290.46</u>



Approved indirect cost rate: 4.25%  
 Highest rate used in any program: 4.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,776,622.44	406,513.05	4.16%
01	3011	1,387,787.06	58,691.47	4.23%
01	3180	203,679.66	8,656.23	4.25%
01	3181	944,603.45	40,145.65	4.25%
01	3315	302,167.15	12,842.00	4.25%
01	3320	509,318.92	21,646.00	4.25%
01	3327	185,744.27	6,750.73	3.63%
01	3345	3,097.02	131.00	4.23%
01	3385	80,253.00	3,411.00	4.25%
01	3386	26,767.59	1,137.00	4.25%
01	3395	14,389.00	611.00	4.25%
01	3410	198,694.91	8,444.53	4.25%
01	3550	223,579.00	9,502.00	4.25%
01	3725	96,850.14	3,669.90	3.79%
01	4035	1,427,238.78	60,657.65	4.25%
01	4036	35,458.37	1,497.88	4.22%
01	4045	13,949.37	592.85	4.25%
01	4047	103,754.87	4,410.00	4.25%
01	4048	203,680.40	8,526.30	4.19%
01	4124	942,159.83	38,430.93	4.08%
01	4201	18,930.87	804.57	4.25%
01	4203	1,411,756.16	28,235.13	2.00%
01	5630	36,835.56	1,565.51	4.25%
01	5640	610,773.30	12,842.00	2.10%
01	5810	456,714.08	19,410.36	4.25%
01	6010	2,444,619.85	103,897.01	4.25%
01	6240	26,568.34	1,129.13	4.25%
01	6385	656,623.33	27,907.18	4.25%
01	6386	54,387.65	2,311.00	4.25%
01	6515	11,565.90	492.00	4.25%
01	6520	241,173.33	10,250.00	4.25%
01	6530	11,377.00	484.00	4.25%
01	6535	20,195.66	858.00	4.25%
01	7091	4,569,889.83	177,942.00	3.89%
01	7220	237,518.02	10,093.70	4.25%
01	7391	72,993.85	2,654.31	3.64%
01	7400	9,347,234.12	390,222.01	4.17%
01	9010	18,596,453.78	11,624.88	0.06%
12	6105	2,095,142.54	89,043.00	4.25%
12	9010	112,516.50	4,778.87	4.25%
13	5310	12,552,780.69	533,493.00	4.25%
13	5330	333,017.22	14,153.00	4.25%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals  
2011-12 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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		181,294.75	181,294.75
2. State Lottery Revenue	8560	3,587,021.71		905,459.97	4,492,481.68
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)		3,587,021.71	0.00	1,086,754.72	4,673,776.43
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,587,021.71			3,587,021.71
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)		3,587,021.71	0.00	0.00	3,587,021.71
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,086,754.72	1,086,754.72
<b>D. COMMENTS:</b>					

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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	272,288,427.11
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	33,773,922.73
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	142,573.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	509,747.25
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,567,277.21
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	813,736.64
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	437,218.93
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)				11,970,553.25
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)				226,543,951.13
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				226,543,951.13

<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		27,555.27
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)		27,555.27
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		27,555.27
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,221.44
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	217,914,330.54	7,959.84
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)	217,914,330.54	7,959.84
B. Required effort (Line A.2 times 90%)	196,122,897.49	7,163.86
C. Current year expenditures (Line I.G and Line II.F)	226,543,951.13	8,221.44
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 2013-14 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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	5,671,462.68
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	65,684.98
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	3,614.73
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)				69,299.71
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.A2) plus Line IV.A3a)				5,602,162.97

**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)	226,543,951.13	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,221.44
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 2013-14 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/Reason for Adjustment	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



Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	Pupil Transportation (Function 3600) PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,615,064.44	403,147.14	0.00	1,023,816.51	25,049,684.91	12,641.00	4,431,756.61	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,139.43	1,139.43		1,139.43	2,081.00	2,081.00	686.00	
3100 Alternative Schools	11.00	11.00		11.00	12.00	12.00		
3200 Continuation Schools	14.80	14.80		14.80	26.00	26.00		
3300 Independent Study Centers	10.20	10.20		10.20	15.00	15.00		
3400 Opportunity Schools								
3550 Community Day Schools	4.40	4.40		4.40	5.00	5.00		
3700 Specialized Secondary Programs								
3800 Vocational Education					12.00	12.00		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual	5.25	5.25		5.25				
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	277.54	277.54		277.54	250.00		497.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational	10.05	10.05		10.05				
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	18.00	18.00		18.00				
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	1,490.67	1,490.67	0.00	1,490.67	2,401.00	2,151.00	1,183.00	

General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sct. 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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	394.62	0.00	394.62	22.57		417.19
1110	Regular Education, K-12	145,349,521.68	26,618,490.41	171,968,012.09	9,836,295.90		181,804,307.99
3100	Alternative Schools	1,637,266.27	147,714.62	1,784,980.89	102,098.06		1,887,078.95
3200	Continuation Schools	2,180,167.31	301,613.89	2,481,781.20	141,953.92		2,623,735.12
3300	Independent Study Centers	1,468,530.65	177,398.74	1,645,929.39	94,144.53		1,740,073.92
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	833,644.52	61,173.62	894,818.14	51,182.17		946,000.31
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	365,049.00	125,266.78	490,315.78	28,045.28		518,361.06
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	7,541,162.50	10,713.75	7,551,876.25	431,955.27		7,983,831.52
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	54,424,031.31	5,036,496.85	59,460,528.16	3,401,047.34		62,861,575.50
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	776,207.10	20,509.15	796,716.25	45,570.90		842,287.15
7150	Nonagency - Other	22,530.16	0.00	22,530.16	1,288.69		23,818.85
8100	Community Services	142,580.20	0.00	142,580.20	8,155.36		150,735.56
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					465,299.05	465,299.05
----	Other Outgo					10,096,894.21	10,096,894.21
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		36,732.81	36,732.81	1,053,490.37		1,090,223.18
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(746,212.44)		(746,212.44)
<b>Total General Fund and Charter Schools Funds Expenditures</b>		214,741,085.32	32,536,110.62	247,277,195.94	14,449,037.92	10,562,193.26	272,288,427.12

Unaudited Actuals  
2011-12  
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 2709)	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
0001	Pre-Kindergarten	394.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	394.62
1110	Regular Education, K-12	102,479,022.64	11,326,375.71	3,694,640.29	13,680,398.34	4,784,276.92	23,595.00	6,917,156.99			2,444,257.89	0.00	145,349,521.68
3100	Alternative Schools	1,216,611.72	0.00	0.00	341,814.56	78,839.99	0.00	0.00			0.00	0.00	1,637,266.27
3200	Continuation Schools	1,355,383.19	5,330.30	693.05	411,237.15	202,720.53	0.00	0.00			2,04,803.09	0.00	2,180,167.31
3300	Independent Study Centers	1,230,569.86	0.00	0.00	237,960.79	0.00	0.00	0.00			0.00	0.00	1,468,530.65
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	726,563.03	106,998.46	83.03	0.00	0.00	0.00	0.00			0.00	0.00	833,644.52
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	136,872.17	228,176.83	0.00	0.00	0.00	0.00	0.00			0.00	0.00	365,049.00
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	3,694,717.41	2,874,007.17	714,462.55	0.00	16,637.16	0.00	241,338.21			0.00	0.00	7,541,162.50
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	37,471,815.15	2,503,195.46	11,385.06	0.00	11,226,700.12	3,210,762.42	0.00			176.10	0.00	54,424,031.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	776,207.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	776,207.10
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	22,530.16			0.00	0.00	22,530.16
8100	Community Services		0.00	0.00	0.00	0.00	0.00		142,580.20	0.00	0.00	0.00	142,580.20
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
<b>Total Direct Charged Costs</b>		149,088,156.89	17,044,080.93	4,421,265.98	14,671,410.84	16,309,174.72	3,234,155.42	7,181,025.26	142,580.20	0.00	2,649,237.98	0.00	214,741,085.32

\* Functions 7106-7199 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		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,325,248.43	21,723,347.61	2,569,894.37		26,618,490.41
3100	Alternative Schools	22,447.84	125,266.78	0.00		147,714.62
3200	Continuation Schools	30,202.53	271,411.36	0.00		301,613.89
3300	Independent Study Centers	20,815.27	156,583.47	0.00		177,398.74
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	8,979.13	52,194.49	0.00		61,173.62
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	125,266.78	0.00		125,266.78
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	10,713.75	0.00	0.00		10,713.75
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	566,379.20	2,608,255.41	1,861,862.24		5,036,496.85
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	20,509.15	0.00	0.00		20,509.15
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
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	36,732.81	0.00	0.00		36,732.81
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		<b>3,042,028.11</b>	<b>25,062,325.90</b>	<b>4,431,756.61</b>		<b>32,536,110.62</b>

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,918,601.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	91,950.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,526,084.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,658,614.63
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,195,250.36
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	214,741,085.32
2	Total Allocated Costs (from Form PCR, Column 2, Total)	32,536,110.62
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	247,277,195.94
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,785,453.72
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,705,386.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,890,604.87
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,381,444.71
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		265,658,640.65
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.72%

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)			465,299.05		465,299.05
Other Outgo (Objects 1000-7999)				10,096,894.21	10,096,894.21
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>465,299.05</b>	<b>10,096,894.21</b>	<b>10,562,193.26</b>

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,364.82	6,507.82
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	143.00	212.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,507.82	6,719.82
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,507.82	6,719.82
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	102.78	105.84
c. Revenue Limit ADA	0033	27,643.86	27,593.70
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	182,742,500.92	188,345,214.34
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 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	182,742,500.92	188,345,214.34
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	145,093,890.88	146,396,968.20
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	2,602,161.00	1,827,609.89
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	501,486.00	616,788.00
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)	---	2,100,675.00	1,210,821.89
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	147,194,565.88	147,607,790.09

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	57,712,455.00	58,834,983.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	471,859.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,857,251.00	3,275,073.34
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	55,327,063.00	55,559,909.66
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	91,867,502.88	92,047,880.43
<b>OTHER ITEMS</b>			
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)	---	91,867,502.88	92,047,880.43
43. Less: Revenue Limit State Apportionment Receipts	---	53,834,999.86	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	38,032,503.02	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	217,626.00	217,692.00
46. California High School Exit Exam	9002	40,809.00	40,809.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	773,014.00	773,259.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	50,090.00	50,090.00



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		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AZ	West Contra Costa Unified	

Unaudited Actuals  
2011-12 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	80,649.76	0.00	0.00	(746,212.44)				
Other Sources/Uses Detail					9,072,000.00	3,500,000.00		
Fund Reconciliation							0.00	23,500,000.00
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	862.50	0.00	104,744.57	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	76,051.00	0.00	93,821.87	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	(163,982.00)	547,646.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	200,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,000,000.00		
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					3,500,000.00	1,372,000.00		
Fund Reconciliation							10,500,000.00	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	0.00						
Other Sources/Uses Detail					0.00	5,700,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,418.74	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							200,000.00	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							13,000,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					0.00	0.00		
Fund Reconciliation							0.00	0.54
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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

Unaudited Actuals  
2011-12 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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>163,982.00</b>	<b>(163,982.00)</b>	<b>746,212.44</b>	<b>(746,212.44)</b>	<b>12,572,000.00</b>	<b>12,572,000.00</b>	<b>23,700,000.00</b>	<b>23,700,000.54</b>

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	61.0	43.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	686.0	497.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	686.0	497.0
C. ENTER total number of miles driven to/from school	021/022	926,529.0	667,795.0
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
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		52,907.32	38,330.81
B. Books & Supplies (Objects 4200, 4300, and 4400)		63.09	45.70
C. 1. Subagreements for Services (Object 5100)		4,321,163.78	3,130,639.06
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	4,321,163.78	3,130,639.06
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)		57,622.42	41,746.85
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)		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)	096/095	4,431,756.61	3,210,762.42
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)	094/093	4,431,756.61	3,210,762.42
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	4,431,756.61	3,210,762.42
K. Indirect Costs (Approved indirect cost rate of 4.25% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		4,700.20	3,405.24
L. Net Pupil Transportation Expense (Lines J and K)	100/101	4,436,456.81	3,214,167.66

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		4,436,456.81	3,214,167.66
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		43,125.38	31,243.89
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		0.00	0.00
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)		43,125.38	31,243.89
G. Bus Operating Expense (Line A minus Line F)		4,393,331.43	3,182,923.77
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111	4.742	4.766
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	6,404.273	6,404.273
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	43,125.38	31,243.89
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081		
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	4,436,456.81	3,214,167.66
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	4,436,456.81	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Germaine Quiter

Title: Director, Business Services

Agency: West Contra Costa Unified School District

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
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,943,180.02	0.00	429,312.23	358,954.06	1,603,386.16	4,945,351.24	8,785,024.92		18,065,208.63
2000-2999	Certificated Salaries	349,541.22	0.00	391,469.78	77,036.47	621,329.27	5,157,343.92	4,732,835.50		11,329,556.16
3000-3999	Employee Benefits	782,226.19	0.00	304,418.48	207,086.74	779,722.66	4,305,071.94	5,844,815.89		12,223,341.90
4000-4999	Books and Supplies	105,334.49	0.00	14.75	27,154.99	89,309.16	227,920.54	52,411.67		502,145.60
5000-5999	Services and Other Operating Expenditures	3,279,186.90	0.00	736.50	334.86	43,930.95	8,833,656.59	145,933.22		12,303,779.02
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
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	6,459,468.82	0.00	1,125,951.74	670,567.12	3,137,678.20	23,469,344.23	19,561,021.20	0.00	54,424,031.31
7350	Transfers of Indirect Costs - Interfund	6,750.73	0.00	0.00	492.00	0.00	0.00	0.00		7,242.73
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs and PCR Allocations</b>										
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>		11,502,716.41	0.00	1,125,951.74	671,059.12	3,137,678.20	23,469,344.23	19,561,021.20	0.00	59,467,770.90
1000-1999	Certificated Salaries	211,774.58	0.00	0.00	0.00	438,144.41	0.00	23.23		649,942.22
2000-2999	Certificated Salaries	246.50	0.00	0.00	0.00	65,887.86	2,153,357.20	1,332,648.72		3,552,140.28
3000-3999	Employee Benefits	78,678.85	0.00	0.00	0.00	203,966.51	1,540,401.04	888,709.97		2,711,754.37
4000-4999	Books and Supplies	1,460.02	0.00	0.00	0.00	88,809.83	142,595.94	28,754.68		261,620.47
5000-5999	Services and Other Operating Expenditures	26,492.21	0.00	0.00	0.00	43,430.95	124,585.00	6,972.39		201,480.55
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
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	318,650.16	0.00	0.00	0.00	840,239.56	3,960,939.18	2,257,108.99	0.00	7,376,937.89
7350	Transfers of Indirect Costs - Interfund	6,750.73	0.00	0.00	0.00	0.00	0.00	0.00		6,750.73
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 8980</b>										
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)	325,400.89	0.00	0.00	0.00	840,239.56	3,960,939.18	2,257,108.99	0.00	7,383,688.62
<b>TOTAL COSTS</b>										
										703.88
										7,382,984.74

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, 3300, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,731,405.44	0.00	429,312.23	358,954.06	1,165,241.75	4,945,351.24	8,785,001.69		17,415,266.41
2000-2999	Classified Salaries	349,294.72	0.00	391,469.78	77,036.47	555,441.41	3,003,986.72	3,400,186.78		7,777,415.88
3000-3999	Employee Benefits	703,549.34	0.00	304,418.48	207,086.74	575,756.15	2,764,670.90	4,956,105.92		9,511,587.53
4000-4999	Books and Supplies	103,874.47	0.00	14.75	27,154.99	499.33	85,324.60	23,656.99		240,525.13
5000-5999	Services and Other Operating Expenditures	3,252,694.69	0.00	736.50	334.86	500.00	8,709,071.59	138,960.83		12,102,298.47
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	6,140,818.66	0.00	1,125,951.74	670,567.12	2,297,438.64	19,508,405.05	17,303,912.21	0.00	47,047,093.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	492.00	0.00	0.00	0.00		492.00
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	5,036,496.86	0.00	0.00	0.00	0.00	0.00	0.00		5,036,496.86
	Total Indirect Costs and PCR Allocations	5,036,496.86	0.00	0.00	0.00	0.00	0.00	0.00		5,036,496.86
8980	TOTAL BEFORE OBJECT 8980	11,177,315.52	0.00	1,125,951.74	671,059.12	2,297,438.64	19,508,405.05	17,303,912.21	0.00	52,084,786.16
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									703.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	245,723.74	0.00	0.00	0.00	0.00	0.00	176,165.95		421,889.69
2000-2999	Classified Salaries	11,498.36	0.00	0.00	0.00	0.00	0.00	0.00		11,498.36
3000-3999	Employee Benefits	82,566.75	0.00	0.00	0.00	0.00	0.00	71,405.81		153,972.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	391.05	0.00	11,040.47		11,431.52
5000-5999	Services and Other Operating Expenditures	32,400.00	0.00	0.00	0.00	500.00	0.00	0.00		32,900.00
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	372,188.85	0.00	0.00	0.00	891.05	0.00	258,612.23	0.00	631,692.13
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
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	372,188.85	0.00	0.00	0.00	891.05	0.00	258,612.23	0.00	631,692.13
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									7,848,482.86
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)									703.88
	TOTAL COSTS									18,901,494.69
										27,382,373.56

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	49,441,642.56	25,322,328.11
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL 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. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	49,441,642.56	25,322,328.11
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	4,126.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	4,126.00	



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 2011-12 Expenditures by LEA (LE-CY) and the 2010-11 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 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:	State and Local	Local Only
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** West Contra Costa Unified (AZ)

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

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current 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 (34 CFR 300.226(a)) 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)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

SELPA: West Contra Costa Unified (AZ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2011-12 (LE-CY Worksheet)	Actual Expenditures FY 2010-11 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	59,467,770.90		
2. Less: Expenditures paid from federal sources	7,382,984.74		
3. Expenditures paid from state and local sources	52,084,786.16	49,441,642.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,084,786.16	49,441,642.56	2,643,143.60
4. Special education unduplicated pupil count	4,120	4,126	
5. Per capita state and local expenditures (A3/A4)	12,641.94	11,982.95	658.99

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:

	FY 2011-12	FY 2010-11	Difference
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)			

Base FY

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.

	FY 2011-12	Base FY	Difference
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.

Germaine Quiter  
 Contact Name

510 231-1118  
 Telephone Number

Director Business Services  
 Title

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 E-mail Address

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
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,845,592.00	0.00	485,920.00	397,995.00	1,784,974.00	5,172,878.00	9,728,168.00		4,120
2000-2999	Classified Salaries	405,058.00	0.00	368,761.00	86,424.00	733,629.00	5,324,714.00	4,499,558.00		20,415,527.00
3000-3999	Employee Benefits	1,161,909.00	0.00	367,994.00	204,890.00	876,547.00	4,715,145.00	6,339,860.00		11,438,144.00
4000-4999	Books and Supplies	110,700.00	0.00	100.00	36,389.00	48,734.00	125,313.00	67,271.00		13,666,345.00
5000-5999	Services and Other Operating Expenditures	3,745,886.00	0.00	900.00	0.00	0.00	8,711,705.00	179,171.00		388,507.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,637,662.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		12,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,269,145.00	0.00	1,243,675.00	725,698.00	3,443,884.00	24,061,755.00	20,814,028.00	0.00	58,558,185.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	139.00	0.00	0.00	0.00		139.00
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	139.00	0.00	0.00	0.00		139.00
	TOTAL COSTS	8,269,145.00	0.00	1,243,675.00	725,837.00	3,443,884.00	24,061,755.00	20,814,028.00	0.00	58,558,324.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,571,153.00	0.00	485,920.00	397,995.00	1,296,656.00	5,172,878.00	9,727,937.00		19,652,539.00
2000-2999	Classified Salaries	405,058.00	0.00	368,761.00	86,424.00	662,388.00	3,247,559.00	3,188,471.00		7,978,661.00
3000-3999	Employee Benefits	1,074,567.00	0.00	367,994.00	204,890.00	654,314.00	3,130,764.00	5,421,567.00		10,854,096.00
4000-4999	Books and Supplies	110,700.00	0.00	100.00	36,389.00	2,200.00	125,313.00	56,493.00		331,195.00
5000-5999	Services and Other Operating Expenditures	3,646,200.00	0.00	900.00	0.00	0.00	8,629,237.00	157,500.00		12,433,837.00
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	7,807,678.00	0.00	1,243,675.00	725,698.00	2,615,558.00	20,317,751.00	18,551,968.00	0.00	51,262,328.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	139.00	0.00	0.00	0.00		139.00
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	139.00	0.00	0.00	0.00		139.00
	TOTAL BEFORE OBJECT 8980	7,807,678.00	0.00	1,243,675.00	725,837.00	2,615,558.00	20,317,751.00	18,551,968.00	0.00	51,262,467.00
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)								0.00	
	TOTAL COSTS								0.00	51,262,467.00

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	231,410.00	0.00	0.00	0.00	0.00	0.00	350,862.00		582,272.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	84,233.00	0.00	0.00	0.00	0.00	0.00	116,941.00		201,174.00
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	315,643.00	0.00	0.00	0.00	0.00	0.00	467,803.00	0.00	783,446.00
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	315,643.00	0.00	0.00	0.00	0.00	0.00	467,803.00	0.00	783,446.00
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									
										21,893,694.00
										30,376,055.00

\* 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
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,943,180.02	0.00	429,312.23	358,954.06	1,603,386.16	4,945,351.24	8,785,024.92		4,120
2000-2999	Classified Salaries	349,541.22	0.00	391,469.78	77,036.47	621,329.27	5,157,343.92	4,732,835.50		18,065,208.63
3000-3999	Employee Benefits	782,226.19	0.00	304,418.48	207,086.74	779,722.66	4,305,071.94	5,844,815.89		11,329,556.16
4000-4999	Books and Supplies	105,334.49	0.00	14.75	27,154.99	89,309.16	227,920.54	52,411.87		12,223,341.90
5000-5999	Services and Other Operating Expenditures	3,279,186.90	0.00	736.50	334.86	43,930.95	8,833,656.59	145,933.22		502,145.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		12,303,779.02
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	6,459,468.82	0.00	1,125,951.74	670,567.12	3,137,678.20	23,469,344.23	19,561,021.20	0.00	54,424,031.31
7310	Transfers of Indirect Costs	6,750.73	0.00	0.00	492.00	0.00	0.00	0.00		7,242.73
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)	5,039,456.88	0.00	0.00	0.00	0.00	0.00	0.00		5,039,456.88
	Total Indirect Costs	6,750.73	0.00	0.00	492.00	0.00	0.00	0.00		7,242.73
	TOTAL COSTS	6,466,219.55	0.00	1,125,951.74	671,059.12	3,137,678.20	23,469,344.23	19,561,021.20	0.00	54,431,274.04
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	211,774.58	0.00	0.00	0.00	438,144.41	0.00	23.23		649,942.22
2000-2999	Classified Salaries	246.50	0.00	0.00	0.00	65,887.86	2,153,357.20	1,332,648.72		3,552,140.28
3000-3999	Employee Benefits	78,676.85	0.00	0.00	0.00	203,966.51	1,540,401.04	888,709.97		2,711,754.37
4000-4999	Books and Supplies	1,460.02	0.00	0.00	0.00	88,609.83	142,595.94	28,754.68		261,620.47
5000-5999	Services and Other Operating Expenditures	26,492.21	0.00	0.00	0.00	43,430.95	124,585.00	6,972.39		201,480.55
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	318,650.16	0.00	0.00	0.00	840,239.56	3,960,939.18	2,257,108.99	0.00	7,376,937.89
7310	Transfers of Indirect Costs	6,750.73	0.00	0.00	0.00	0.00	0.00	0.00		7,383,688.62
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	6,750.73	0.00	0.00	0.00	0.00	0.00	0.00		7,383,688.62
	TOTAL BEFORE OBJECT 8980	325,400.89	0.00	0.00	0.00	840,239.56	3,960,939.18	2,257,108.99	0.00	7,383,688.62
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									703.88
										7,382,984.74

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,731,405.44	0.00	429,312.23	358,954.06	1,165,241.75	4,945,351.24	8,785,001.69		17,415,266.41
2000-2999	Classified Salaries	349,294.72	0.00	391,469.78	77,036.47	555,441.41	3,003,986.72	3,400,186.78		7,777,415.88
3000-3999	Employee Benefits	703,549.34	0.00	304,418.48	207,086.74	575,756.15	2,764,670.90	4,956,105.92		9,511,587.53
4000-4999	Books and Supplies	103,874.47	0.00	14.75	27,154.99	499.33	85,324.60	23,656.99		240,525.13
5000-5999	Services and Other Operating Expenditures	3,252,694.69	0.00	736.50	334.86	500.00	8,709,071.59	138,960.83		12,102,298.47
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
	<b>Total Direct Costs</b>	<b>6,140,818.66</b>	<b>0.00</b>	<b>1,125,951.74</b>	<b>670,587.12</b>	<b>2,297,438.64</b>	<b>19,508,405.05</b>	<b>17,303,912.21</b>	<b>0.00</b>	<b>47,047,093.42</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	492.00	0.00	0.00	0.00		492.00
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>492.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>492.00</b>
8980	TOTAL BEFORE OBJECT 8980	6,140,818.66	0.00	1,125,951.74	671,079.12	2,297,438.64	19,508,405.05	17,303,912.21	0.00	47,047,585.42
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	5,036,466.86								5,036,466.86
	<b>TOTAL COSTS</b>	<b>11,177,285.52</b>	<b>0.00</b>	<b>1,125,951.74</b>	<b>671,571.24</b>	<b>2,297,438.64</b>	<b>19,508,405.05</b>	<b>17,303,912.21</b>	<b>0.00</b>	<b>703.88</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	245,723.74	0.00	0.00	0.00	0.00	0.00	176,165.95		421,889.69
2000-2999	Classified Salaries	11,498.36	0.00	0.00	0.00	0.00	0.00	0.00		11,498.36
3000-3999	Employee Benefits	82,566.75	0.00	0.00	0.00	0.00	0.00	71,405.81		153,972.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	391.05	0.00	11,040.47		11,431.52
5000-5999	Services and Other Operating Expenditures	32,400.00	0.00	0.00	0.00	500.00	0.00	0.00		32,900.00
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
	<b>Total Direct Costs</b>	<b>372,188.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>891.05</b>	<b>0.00</b>	<b>258,612.23</b>	<b>0.00</b>	<b>631,692.13</b>
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
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8098, AND 8980	372,188.85	0.00	0.00	0.00	891.05	0.00	258,612.23	0.00	631,692.13
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									7,848,482.86
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)									703.88
	<b>TOTAL COSTS</b>	<b>372,188.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>891.05</b>	<b>0.00</b>	<b>258,612.23</b>	<b>0.00</b>	<b>18,901,494.69</b>
	<b>TOTAL COSTS</b>	<b>11,549,474.37</b>	<b>0.00</b>	<b>1,125,951.74</b>	<b>671,571.24</b>	<b>2,297,438.64</b>	<b>19,508,405.05</b>	<b>17,303,912.21</b>	<b>0.00</b>	<b>27,392,373.56</b>

\* 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 2012-13 Budget by LEA (LB-B) and the 2011-12 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 2012-13 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
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** West Contra Costa Unified (AZ)

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

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current 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 (34 CFR 300.226(a)) 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>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	_____

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: West Contra Costa Unified (AZ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2012-13 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	58,558,324.00		
2. Less: Expenditures paid from federal sources	7,295,857.00		
3. Expenditures paid from state and local sources	51,262,467.00	47,048,289.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,262,467.00	47,048,289.30	4,214,177.70
4. Special education unduplicated pupil count	4,120	4,120	
5. Per capita state and local expenditures (A3/A4)	12,442.35	11,419.49	1,022.86

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 2012-13	Actual FY 2011-12	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)

	Budget FY 2012-13	Base FY	Difference

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 2012-13 MOE requirement and make the selection on Page 1.

Germaine Quiter  
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 Title

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