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

				SPECIAL	CAPITAL	OTHER	
	G	ENERAL FUND)	REVENUE FUNDS	OUTLAY FUNDS	FUNDS	DISTRICT
	UNRESTRICTED	RESTRICTED	Total	Schedule 3	Schedule 5	Schedule 7	TOTALS
ASSETS		•	•	•	•		<u> </u>
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
Total Assets	\$ 51,106,806	\$ 34,524,244	\$85,631,050	\$ 21,426,998	\$ 159,369,964	\$ 63,929,004	\$ 330,357,016
LIABILITIES							
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
Total Liabilities	27,730,729	8,468,808	36,199,537	933,290	29,320,259	531,050	66,984,136
FUND BALANCE							
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
Total Fund Balance	23,376,077	26,055,436	49,431,513	20,493,708	130,049,705	63,397,954	263,372,880
Total Liabilities and Fund Balance	\$ 51,106,806	\$ 34,524,244	\$85,631,050	\$ 21,426,998	\$ 159,369,964	\$ 63,929,004	\$ 330,357,016

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

						SPECIAL	CA	PITAL	OTHER	
			ENERAL FUND		RE	EVENUE FUNDS		AY FUNDS	FUNDS	DISTRICT
	UN	RESTRICTED	RESTRICTED	TOTAL		Schedule 4	Sch	edule 6	Schedule 8	TOTALS
REVENUES										
Revenue Limit Sources	\$	139,997,772		\$ 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	1	5,826,197	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	1	8,172,298	80,781,875	388,401,392
EXPENDITURES										
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	ç	0,910,227	-	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	10	3,708,660	74,385,852	466,330,018
INCREASE OF (DECREASE) IN FUND BALANCE										
RESULTING FROM OPÉRATIONS		30,836,351	(32,546,052)	(1,709,701))	2,921,415	3)	35,536,362)	6,396,023	(77,928,626)
OTHER FINANCING SOURCES AND (USES)										
Interfund Transfers In		6,872,000	2,200,000	9,072,000		3,500,000		_	_	12,572,000
Interfund Transfers Out		3,500,000	, , , <u>, </u>	3,500,000		3,372,000		5,700,000	_	12,572,000
Other Sources		-	_	-		-	10	000,000,00	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	9	4,300,000	1,165,212	101,165,212
NET CHANGE IN FUND BALANCE		4,937,179	(1,074,881)	3,862,299		3,049,415		8,763,638	7,561,235	23,236,586
BEGINNING FUND BALANCE JULY 1, 2011 Other Restatements		18,438,898	27,130,317	45,569,215		17,444,294	12	21,286,068	55,836,719	240,136,295
ADJUSTED BEGINNING FUND BALANCE		18,438,898	27,130,317	45,569,215		17,444,294	12	21,286,068	55,836,719	240,136,295
ENDING FUND BALANCE JUNE 30, 2012	\$	23,376,077	\$ 26,055,436	\$ 49,431,513	\$	20,493,708	\$ 13	- 80,049,705	\$ 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

SPECIAL REVENUE FUNDS	EI	ADULT DUCATION	DI	CHILD EVELOPMENT		CAFETERIA		DEFERRED AINTENANCE		SPECIAL RESERVE	RE\	TOTAL SPECIAL /ENUE FUNDS
ASSETS				-				-				
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
Total Assets	\$	2,245,135	\$	266,615	\$	4,115,425	\$	1,296,996	\$	13,502,827	\$	21,426,998
LIABILITIES												
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		-		-		-		-		-		
Total Liabilities		190,025		152,820		590,445		-		-		933,290
FUND BALANCE												
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
Total Fund Balance		2,055,110		113,795		3,524,980		1,296,996		13,502,827		20,493,708
Total Liabilities and Fund Balance	_				_		_		_		_	
	\$	2,245,135	\$	266,615	\$	4,115,425	\$	1,296,996	\$	13,502,827	\$	21,426,998

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	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES				-		
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	3,999,450	2,794,713	14,432,978	1,100,539	40,813	22,368,494
EXPENDITURES						
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	2,890,198	2,896,733	13,660,148	-	-	19,447,080
INCREASE OF (DECREASE) IN FUND BALANCE						
RESULTING FROM OPERATIONS	1,109,252	(102,020)	772,830	1,100,539	40,813	2,921,415
OTHER FINANCING SOURCES AND (USES)						
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	(1,000,000)	-	-	(1,000,000)	2,128,000	128,000
NET CHANGE IN FUND BALANCE	109,252	(102,020)	772,830	100,539	2,168,813	3,049,415
BEGINNING FUND BALANCE JULY 1, 2011 Other Restatements	1,945,858	215,815	2,752,150	1,196,457	11,334,014	17,444,294
ADJUSTED BEGINNING FUND BALANCE	1,945,858	215,815	2,752,150	1,196,457	11,334,014	17,444,294
ENDING FUND BALANCE JUNE 30, 2012	\$ 2,055,110	\$ 113,795	\$ 3,524,980	\$ 1,296,996	\$ 13,502,827	\$ 20,493,708

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	BUILDING		CAPITAL FACILITIES		COUNTY SCHOOL FACILITIES	ı	SPECIAL RESERVE ITAL OUTLAY	ТО	TAL CAPITAL OUTLAY FUNDS
ASSETS									
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	 		-		-		-		-
Total Assets	\$ 134,392,516	\$	2,166,436	\$	15,861,336	\$	6,949,676	\$	159,369,964
LIABILITIES									
Accounts Payable	28,424,527		856,479		-		39,253		29,320,259
Due to Other Funds	-		-		-		-		-
Temporary Loans	-		-		-		-		-
Deferred Revenue	-		-		-		-		-
Other Liabilities	 -				-		-		-
Total Liabilities	28,424,527		856,479		-		39,253		29,320,259
FUND BALANCE									
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	 -		-		-		-		
Total Fund Balance	 105,967,989		1,309,957		15,861,336		6,910,423		130,049,705
Total Liabilities and Fund Balance	\$ 134,392,516	\$	2,166,436	\$	15,861,336	\$	6,949,676	\$	159,369,964
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT 2011-2012 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

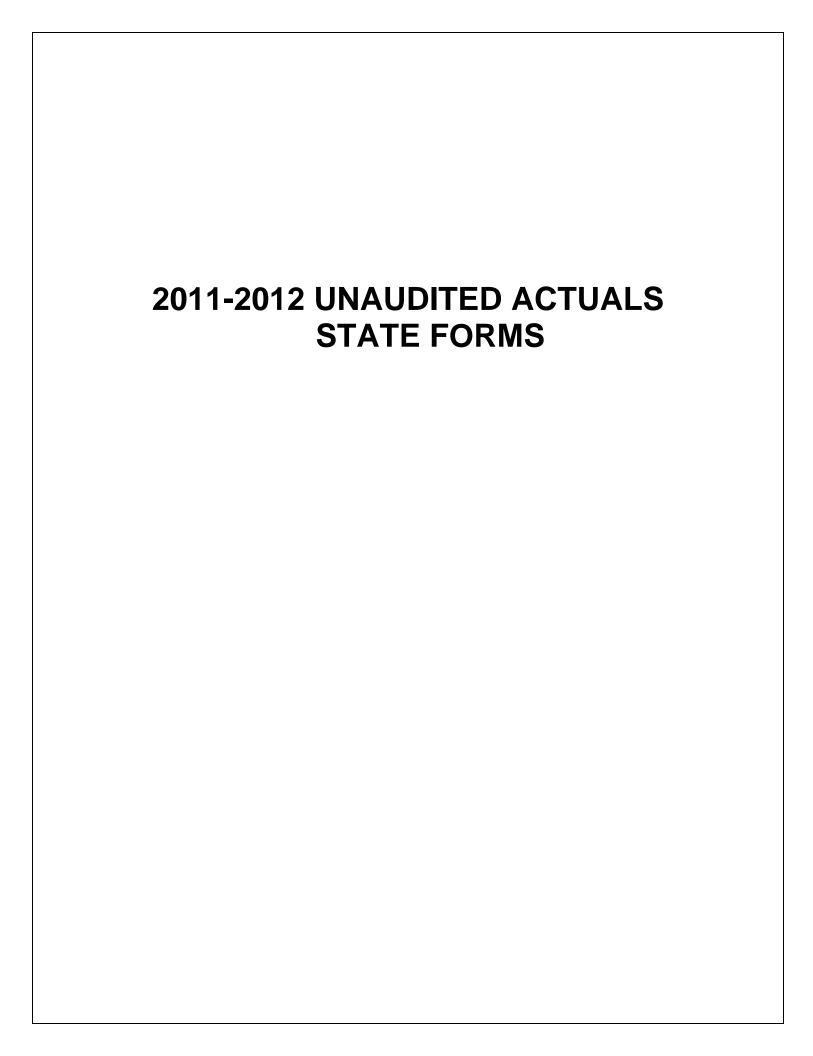
CAPITAL OUTLAY FUNDS	BUILDING	CAPITAL ACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TAL CAPITAL OUTLAY FUNDS
REVENUES					•
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	906,437	-	-	-	906,437
Other State Revenues	-	-	15,826,197	-	15,826,197
Other Local Revenues	 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
EXPENDITURES					
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
INCREASE OF (DECREASE) IN FUND BALANCE					
RESULTING FROM OPERATIONS	 (98,992,137)	(2,158,461)	15,847,380	(233,145)	(85,536,362)
OTHER FINANCING SOURCES AND (USES) Interfund Transfers In Interfund Transfers Out	- 5,700,000	-	-	-	5,700,000
		-	-	-	
Other Sources Other Uses	100,000,000	-	-	-	100,000,000
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	 94,300,000			<u> </u>	94,300,000
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NET CHANGE IN FUND BALANCE	(4,692,137)	(2,158,461)	15,847,380	(233,145)	8,763,638
BEGINNING FUND BALANCE JULY 1, 2011 Other Restatements	110,660,126	3,468,417	13,956	7,143,568	121,286,068
ADJUSTED BEGINNING FUND BALANCE	 110,660,126	3,468,417	13,956	7,143,568	121,286,068
ENDING FUND BALANCE JUNE 30, 2012	\$ 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

OTHER FUNDS	BOND TEREST AND EDEMPTION		DEBT SERVICE COMPONENT UNIT (COPs)		DEBT SERVICE		SELF INSURANCE		RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS	 	<u> </u>	(50.5)		<u> </u>					
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	 -				_		-		_	
Total Assets	\$ 46,794,343	\$	1,042,373	\$	920,373	\$	2,352,040	\$	12,819,875	\$ 63,929,004
LIABILITIES										
Accounts Payable	-		-		-		31,050		-	31,050
Due to Other Funds	1		-		-		-		-	1
Temporary Loans	-		-		-		-		-	-
Deferred Revenue	-		-		-		-		-	-
Other Liabilities	 -		-		-		500,000		-	500,000
Total Liabilities	 1		-		-		531,050		-	531,050
FUND BALANCE										
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
Total Fund Balance	 46,794,342		1,042,373		920,373		1,820,990		12,819,875	 63,397,954
Total Liabilities and Fund Balance	\$ 46,794,343	\$	1,042,373	\$	920,373	\$	2,352,040	\$	12,819,875	\$ 63,929,004
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT 2011-2012 UNAUDITED ACTUALS REPORT - OTHER FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES		_ ()				
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	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
EXPENDITURES						
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
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	13,604,928	(234,504)	(8,100,007)	20,139	1,105,466	6,396,023
OTHER FINANCING SOURCES AND (USES) Interfund Transfers In Interfund Transfers Out	-	- -	-	<u>-</u>	<u>-</u>	-
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
NET CHANGE IN FUND BALANCE	14,770,141	(234,504)	(8,100,007)	20,139	1,105,466	7,561,235
BEGINNING FUND BALANCE JULY 1, 2011 Other Restatements	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
ADJUSTED BEGINNING FUND BALANCE	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,719
ENDING FUND BALANCE JUNE 30, 2012	\$ 46,794,342	\$ 1,042,373	\$ 920,373	\$ 1,820,990	\$ 12,819,875	\$ 63,397,954



G =	General Ledge	r Data; S =	Supplemental Data	

	G = General Ledger Data; S = Supplemental Data	Data Supp	lied For:
Form	Description	2011-12	2012-13
		Unaudited	Budget
		Actuals	
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		
40	Special Reserve Fund for Capital Outlay Projects	G G	<u> </u>
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units	<u>G</u>	G
53	Tax Override Fund	G	G
56	Debt Service Fund		<u> </u>
57	······································	G	G
37. 31	Foundation Permanent Fund		
· · · · · · · · · · · · · · · · · · ·	Cafeteria Enterprise Fund		
32	Charter Schools Enterprise Fund		
33	Other Enterprise Fund		
36	Warehouse Revolving Fund		
37	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)		-
\	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		
ORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	00	
SANN	Appropriations Limit Calculations	GS	
CR	Indirect Cost Rate Worksheet	GS	GS
	Lottery Report	GS	
	Lottory Nopolt	GS	

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	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	******

West Contra Costa Unified Confra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			201	2011-12 Unaudited Actuals	als		2012-13 Budget		
					Total Fund			Total Eund	#:C %
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E	Column C & F
A. REVENUES									
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	ò
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	22 10/
3) Other State Revenue		8300-8599	25,899,941.63	37,444,096.40	63.344.038.03	23 692 568 00	32 801 000 00	56 402 6E0 00	40.00
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	20,493,636.00	-10.0%
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	-6.4%
B. EXPENDITURES									
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	13%
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		6669-0009	238,525.29	336,906.94	575,432.23	972.166.00	2.897 132 00	3 869 298 00	K70 40/
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,596,894.21	0.00	6,596,894.21	974.967.00	000	074 967 00	700 40
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(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			138,976,036.38	129,812,390.73	268,788,427.11	145,422.371.00	121 322 528 00	266 744 899 00	7000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			30,836,350.50	(32,546,052.00)	(1,709,701,50)	21 216 258 00	(3E OE/ E22 00)	(4E 700 004 004)	
D. OTHER FINANCING SOURCES/USES							(00:320;100;00)	(13,730,304,00)	8ZU.5%
1) Interfund Transfers									
a) Iransfers 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	00:00	3,500,000.00	0.00	0.00	000	-100 0%
2) Other Sources/Uses a) Sources		8030 8070	c						
F		8.50	00.00	0.00	00:0	0.00	0.00	0.00	0.0%
a) Uses		7630-7699	0.00	0.00	00:00	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) 10TAL, OTHER FINANCING SOURCES/USES	ES		(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%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

-			201	2011-12 Unaudited Actuals	Sie		2042 42 5. 1. 1		
							zo i c-13 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							(E)	(F)	ಸ ಪ
F. FUND BALANCE, RESERVES	- The state of the		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%
1) Beginning Fund Balance									er.
a) As of July 1 - Unaudited		9791	18,438,897.85	27,130,316.95	45,569,214.80	23.376 077 29	26.055.436.04	20 07	1
b) Audit Adjustments		9793	00.0	0.00	0.00	0.00	00 0	48,451,513,30	8.5%
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	0,0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	000	7000
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 20 8
z) 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	20.00
Components of Ending Fund Balance a) Nonspendable		٠						000000	-50.
Revolving Cash		9711	70,000.00	0.00	70.000.00	00 000 02			
Stores		9712	267,465.11	0.00	267,465.11	230 000 00	0000	70,000.00	%0.0
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	00.0	230,000.00	-14.0%
All Others		9719	0.00	0.00	0.00	0.00	00.0	00.0	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	0.0%
Stabilization Arrangements		9750	0.00		000	. 0			
Other Commitments		9760	00:0	0.00	0.00	00.0	DOM:	0.00	%0:0
d) Assigned							5000	0.00	0.0%
Other Assignments UTR Ratified Agreement	0000	9780 9780	865,564.00 754,601.00	7.	865,564.00 754,601.00	00:00	0.00	0.00	-100.0%
e) Unassigned/unappropriated	0000	9780	110,963.00		110,963.00				
Reserve for Economic Uncertainties		9789	8,168,653.00	0.00	8.168.653.00	8 002 347 00			
Unassigned/Unappropriated Amount		9790	14,004,395.18	(0.11)	14,004,395.07	11,770,555.29	(0.11)	11,770,555.18	-2.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

		201	2011-12 Unaudited Actuals	als		2012 12 Budget		
						lafine el-7107		
Description Resource Codes	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
G. ASSETS						(5)	<u>િ</u>	и 8
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	00:00	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	00.0	1,554.00				
2) Investments	9150	94.15	00.0	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	00:0	0.00	0.00				
6) Stores	9320	267,465.11	0.00	267,465.11				
7) Prepaid Expenditures	9330	00:0	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	00.00				
9) Fixed Assets	9400							
10) TOTAL, ASSETS		51,106,806.36	34,524,243.69	85.631.050.05				
H. LIABILITIES								
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	00:00	0:00				
5) Deferred Revenue	9650	0.00	1,629,108.44	1,629,108,44				
6) Long-Term Liabilities	0996				•			
7) TOTAL, LIABILITIES		27,730,729.36	8,468,807.68	36.199.537.04				
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)		23,376,077.00	26,055,436.01	49,431,513.01				

West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			20.	2011-12 Unaudited Actuals	als		2012-13 Budget		
Description	Resource Codes	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff
REVENUE LIMIT SOURCES	-		Ğ	(g)	(5)	(<u>Q</u>	(E)	(F)	ನ ಇ
Principal Apportionment									
		8011	91,867,502.88	000	91,867,502.88	92,047,880.00	0.00	92,047,880.00	0.2%
Charter Schools General Purpose Entitlement - State Aid	ate Aid	8015	00.00	000	0.00	0.00	000	00.0	7000
State Aid - Prior Years		8019	401,040.74	0000	401,040.74	0.00	00.0	000	400 00%
Tax Relief Subventions Homeowners' Exemptions		8021	713.211.45		712 211 45	200 200			0.001
Timber Yield Tax		8022	4.83	000000000000000000000000000000000000000	4 83	101,002,00	000	707,062.00	-0.9%
Other Subventions/In-Lieu Taxes		8029	3,538.28	0.00	3 538 28	3.460.00	00.0	4.00	-17.2%
County & District Taxes Secured Roll Taxes	,	8041	49.386.946.72		40 398 046 72	00.001.0		3,460.00	-2.2%
Unsecured Roll Taxes		8042	2,473,140.62	0000	2,473,140.62	2 651 889 00	0000	50,144,726.00	1.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		2,021,069,00	%7.7
Supplemental Taxes		8044	610,938.92	00.0	610,938.92	900.406.00	00.0	900 406 00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,540,910.88		4 540 910 88	4 427 438 00		000000	4,4%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,621.29	900	455 621 20	00.004,124,4		4,427,436.00	-2.5%
Penalties and Interest from Delinquent Taxes		8048	00.00		000			0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00		00.0	000	0.00	%0.0
Other In-Lieu Taxes		8082	00:0	0:00	0.00	00.0	non	0.00	%0.0
Less: Non-Revenue Limit (50%) Adjustment		8089	00.0	0.00	00.0	000		00.0	0.0%
Subtotal, Revenue Limit Sources			150,452,856.61		150 452 856 61	750 000 000			% 0.0
Revenue Limit Transfers					0.00	130,002,003.00	00.0	150,882,863.00	0.3%
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,848,482,86)		(30 COV 678 Z)				
Continuation Education ADA Transfer	2200	8091		00:0	00.00	(00.318,884,1)	000	(7,698,915.00)	-1.9%
Community Day Schools Transfer	2430	8091		00:00	00'0		00:0	0.00	%0.0
Special Education ADA Transfer	6500	8091		7,848,482.86	7.848.482.86		7 608 046 00	0.00	%O:O
All Other Revenue Limit California Dept of Education						Professional and the second state of the secon		00.618,850,7	. F. 1.
SACS Financial Reporting Software 1 2010 5 0									

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California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: fund-a (Rev 04/19/2012).

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

Page 5

			201	2011-12 Unaudited Actuals	als.	_	2012-13 Budget		
		Ohio			_			Total Fund	% Diff
Description	Resource Codes	Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted	col. D + E	Column
Transfers - Current Year	All Other	8091	0.00	00:00	00.0	0.00	00:00	00.0	ง ข
PERS Reduction Transfer		8092	501,486.00	0.00	501,486.00	616.788.00	UUU	616 788 00	23.00%
Transfers to Charter Schools in Lieu of Property Taxes	perty Taxes	8096	(3,108,088.04)	0.00	(3,108,088.04)	(3,275,073,00)	UU U	(3 275 073 00)	7 49,
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	00.0	000	74.0
Revenue Limit Transfers - Prior Years		8099	00:00	0.00	00:00	0.00	00.0	000	%0.0
TOTAL, REVENUE LIMIT SOURCES			139,997,771.71	7,848,482.86	147.846.254.57	140 525 663 00	7 Rag 915 00	0.00 00 873 ACC 841	2000
FEDERAL REVENUE							200	00:070, 122,011	0.5%
Maintenance and Operations		8110	0.00	00:00	0.00	0.00	0.00	00:0	%0.0
Special Education Entitlement		8181	00:00	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	000	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	00.0	0.00	0.00	0.00	0.00	%0.0
Forest Reserve Funds		8260	00:00	0.00	0.00	0.00	0000	0.00	%0 0
Flood Control Funds		8270	00:00	6.00	0.00	0.00	00'0	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	00:00	00.0	0.00	00:0	0.0%
FEMA		8281	0.00	00.0	00:00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	00:00	0.00	00.0	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	00'0	0.00	0.00		00:00	000	%0 0
NCLB/IASA	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: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		11,513,490.03	11,513,490.03		7,694,572.00	7.694.572.00	-33.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0:00	0.00		00.0	000	%00
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		000	000	100 0%
								22.2	20.00

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

			201	2011-12 Unaudited Actuals	IIS		2042-42 Budget		
							196nng 61-7107		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1.552.257.29	1 552 257 20		(E)	E)	ი დ
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		000	000		907,338.00	967,339.00	-37.7%
Vocational and Applied Tachnology Education					000		0.00	00:0	%0.0
Safe and Drive Erro Cohools	3500-3699	8290		258,016.16	258,016.16		220,132.00	220,132.00	-14.7%
Other Follows	3700-3799	8290.		100,520.04	100,520.04		625,000.00	625,000.00	521.8%
Other Federal Kevenue	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%
TOTAL, FEDERAL REVENUE			35,463.95	33,475,141.83	33,510,605.78	00.0	25 780 824 00	25 780 824 00	70 400
OTHER STATE REVENUE		tra-sacity)					20,100,024,00	25,760,824.00	-23.1%
Other State Apportionments									
Community Day School Additional Euralina									
Current Year	2430	8311		0.00	00:00		c c	S C	
Prior Years	2430	8319		00:00	00.0			0.00	0.0%
ROC/P Entitlement		<u> </u>					0.00	0.00	%0.0
Current Year	6355-6360	8311		0.00	0.00		0.00	000	0.0%
Prior Years	6355-6360	8319		0.00	00:00		00.0	0000	0.00
Special Education Master Plan							00.0	0.00	0.0%
Current Year	6500	8311		17,073,172.00	17,073,172.00		17,177,429.00	17.177.429.00	- 789 0
Prior Years	6500	8319		75,405.00	75,405,00		000	000	0,00
Home-to-School Transportation	7230	8311		392,067.00	392,067.00		389.177.00	389 177 00	-100.0%
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	78,
All Other State Apportionments - Current Year	All Other	8311	1,120,700.00	00:0	1,120,700.00	1,128,103.00	00.0	1 128 103 00	-0.7%
All Other State Apportionments - Prior Years	All Other	8319	00.00	00.00	0.00	0.00	0.00	00 0	0.0%
Year Round School Incentive		8425	0.00	0.00	00:00	00.0	000	00.5	200
Class Size Reduction, K-3		8434	8,511,434.00	0.00	8,511,434.00	6.665 904 00	0.0	0.00	0.0%
Child Nutrition Programs		8520	0.00	00:0	0.00	0.00	0000	0,603,804.00	-21.7%
Mandated Costs Reimbursements		8550	26,319.00	0.00	26,319.00	00.00	00.0	00.0	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,587,021.71	905,459.97	4,492,481.68	3.437.411.00	801 852 00	0.00	-100.0%
Tax Relief Subventions Restricted Levies - Other					1		0.300	4,129,203,00	
Homeowners' Exemptions		8575		00 0	0				
California Dept of Education			To the second se		00:0	000	0.00	0.00	%0.0

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West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2011	2011-12 Unaudited Actuals	Si		2012-13 Rudget		
							136nng 01-7107		
Decoritéion		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund	% Diff
	Resource Codes	Codes	(V)	@	(0)	Q	(E)	i 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	00.0	000			b 8
Pass-Through Revenues from State Sources						5	0.00	0.00	0.0%
		/9CR	00:0	0.00	0.00	00:00	00:00	0.00	0.0%
School Based Coordination Program	7250	8590		00:00	0.00		00.0	00 0	700 0
After School Education and Safety (ASES)	6010	8590		4,135,885.12	4,135,885.12		3 667 388 00	3 867 389 00	100
Charter School Facility Grant	0030	8590		00:00	00:00		00.00	2,000,000,000,00	-11.5%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	00.0		00.0	0.00	0.0%
Healthy Start	6240	8590		102.441.47	102 441 47		00.0	00.0	0.0%
Class Size Boduction				14-14-14-14-14-14-14-14-14-14-14-14-14-1	102,441,47		0.00	0.00	-100.0%
Facilities	6200	8590		0.00	0.00		000	c c	Č
School Community Violence							200	00.00	0.0%
Prevention Grant	7391	8590		107,591.39	107,591.39		000	00 0	400
Quality Education Investment Act	7400	8590		4,088,060.42	4,088,060.42		668 500 00	0.00	-100.0%
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	103.07
TOTAL, OTHER STATE REVENUE			25,899,941.63	37,444,096.40	63,344,038.03	23,692,568.00	32.801.090.00	56 493 658 00	1.0 %

West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			20.	2011-12 Unaudited Actuals	sls		2012-13 Rudget		
					`		12855 A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E	% Diff
OTHER LOCAL REVENUE		-							۲ 8
Other Local Revenue									
ממונו מעפט									
Other Restricted Levies Secured Roll		8615	0.00	0.00	00.0		6		Č
Unsecured Roll		8616	00:0	000	000	00.0	0.00	0.00	0.0
Prior Years' Taxes		8617				OC ALL SECTION AND ADDRESS OF THE PARTY OF T	00.00	0.00	0.0%
Sunnlemental Toxes		1 00	000		0.00	0.00	0.00	0.00	0.0%
orphiemental rakes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	9,743,886.02	9,743,886.02	0.00	9,791,407.00	9,791,407.00	0.5%
Other		8622	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		8625	0.00	0.00	00.0	000	900		è è
Penalties and Interest from Delinquent Non-Revenue									0000
Limit Taxes		8629	00.0	00:00	0.00		00 0	000	/00
Sales Sale of Equipment/Supplies		8631	0.00	00.0	000			000	0.0
Sale of Publications		8632	0.00	00:0	00 0	000	00.0	00:0	0.0%
Food Service Sales		8634	00 0			00:0	00.0	0.00	%0.0
All Other Sales		8639	0.00	00:0	000	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	302.667.07	000	302 867 07	240 208 00	00.0	0.00	%0.0 0.0%
Interest		8660	147.606.80	000	147 606 80	00.000.00	0.00	240,398.00	-20.6%
Net Increase (Decrease) in the Fair Value					0000	00.000	00.0	80,000.00	-45.8%
of investments		8662	0.00	0.00	0.00	0.00	00'0	0.00	%0'0
Fees and Contracts Adult Education Fees		8671	00:0	00.00	0.00	0.00		000	7000
Non-Resident Students		8672	0.00	0.00	0.00	00.0	000	00.0	0.0.0
Transportation Fees From Individuals		8675	000	0.00	0.00	00.0	00 0	000	700
Transportation Services	7230, 7240	8677		00.00	0.00		0.00	00.0	%00
Interagency Services	All Other	8677	0.00	00:0	0.00	0.00	00.0	000	%0 0
Mitigation/Developer Fees		8681	0.00	00:00	0.00	0.00	00.0	000	7,000
All Other Fees and Contracts		8689	00'0	0.00	0.00	0.00	00:0	0.00	%0.0

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Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

			207	2011-12 Unaudited Actuals	als		2042_42 Budget		
							1960ng cl-71.07		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Other Local Revenue Plus: Misc Funds Non-Revenue							(E)	(£)	ი ფ
Limit (50%) Adjustment		8691	00:0	0.00	0.00	00.00		6	ò
Pass-Through Revenues From Local Sources		8697		00 0	000		-	000	
All Other Local Revenue		6698	3,428,935.72	3.231.369.78	6 660 305 50	2 100 000 00		0.00	
Tuition		8710	0.00	00.0	00.0	0,000,000,00	2,715,965.00	4,816,966.00	-27.7%
All Other Transfers In		8781-8783	00:0	00:0	0.00	000	00.0	00.0	0.0%
Transfers of Apportionments Special Education CELDA Transfers								0.00	0.0%
From Districts or Charter Schools	6500	8791		00.0	00.0		. 00		
From County Offices	6500	8792		0.00	00.0		00.0	00.0	0.0%
From JPAs	6500	8793	100000000000000000000000000000000000000	0.00	00 0		000	00.0	0.0%
ROC/P Transfers From Districts or Charter Schools	9380	0707					200	0.00	0.0%
From County Offices	0000	n 0		0.00	0.00		00:0	0.00	0.0%
roun county Offices	6360	8792		0.00	0.00		00:0	0.00	0:0%
From JPAs	0360	8793		00.00	0.00		0.00	00 0	%00
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	00.0	000	G		
From County Offices	All Other	8792	0.00	0.00	0.00	00 0	00.0	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	00:0	00 0	00.0	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	00:0	00.00	0.00	00.0	00.0	0.0%
TOTAL, OTHER LOCAL REVENUE			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%
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	, B 0%.

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Unaudifed Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

		2011	2011-12 Ilnaudited Actuals			2000	-	
				2		zorz-13 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES	-	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%
CLASSIFIED SALARIES								
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	614,167.00	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%
TOTAL, CLASSIFIED SALARIES		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%
EMPLOYEE BENEFITS								
STRS	3101-3102	5.375.025.38	3.039.941.13	8 414 966 51	5 770 643 00	2 2 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0000	č
PERS	3201-3202		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	00.00	00:00	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	00:00	0.00	0.00	00:00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		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%
BOOKS AND SUPPLIES					·			
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	00:00	2,417.20	2,417.20	00:00	00:0	0.00	-100.0%

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West Contra Costa Unified Contra Costa County

		201	2011-12 Unaudited Actuals	ls		2012-13 Budget		
			-	1		ייים בייים		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	otal Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
Materials and Supplies	4300	1,245,723.52	5,257,271.23	6,502,994.75	1.500.452.00	5 209 644 00	(r) 6 740 006 00	ع اد اد
Noncapitalized Equipment	4400	62,130.89	1,914,954.12	1,977,085.01	41,000,00	273 865 00	24.4 665.00	3.2%
Food	4700	0.00	0.00	0.00	000	00.000	314,003,00	۲) ا
TOTAL, BOOKS AND SUPPLIES		2,468,616.88	8,239,903.38	10,708,520.26	3.541.452.00	6 733 509 00	0.00	
SERVICES AND OTHER OPERATING EXPENDITURES						00.505.50	10,274,901,00	4.U%
Subagreements for Services	5100	384,794.26	17,246,945.30	17,631,739.56	00:00	4.362.483.00	4 362 483 00	75 20/
Travel and Conferences	5200	151,763.27	764,486.19	916,249.46	160,600.00	597.648.00	758 248 00	75.07-
Dues and Memberships	5300	33,318.45	51,297.80	84,616.25	38,375.00	48.300.00	86.675.00	2 40,
Insurance	5400 - 5450	1,500,000.00	00:00	1,500,000.00	1,500,000,00	000	1 500 000 00	90 0
Operations and Housekeeping Services	5500	5,281,189.01	2.549.35	5 283 738 36	5 586 468 DO	000000	מסיים מיים מיים מיים מיים מיים מיים מיים	0.00
Rentals, Leases, Repairs, and					00.001	000000	5,686,468.00	7.6%
Noncapitalized Improvements	2600	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	00 0	%0 0
Transfers of Direct Costs - Interfund	5750	7,665.76	72,984.00	80,649.76	(5.000.00)	67 000 00	52 000 00	25 50
Professional/Consulting Services and Operating Expenditures	5800	5,970,402.37	8,234,391.84	14,204.794.21	6 345 436 00	22 100 721 00	00.000,00	0/0:05-
Communications	2900	965,703.51	18,700.15	984,403.66	1.976.075.00	5 605 00	1 084 680 00	101.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		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%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa Courty

·			2011	2011-12 Unaudited Actuals	S]				
							ZU1Z-13 Budget		
Description Re	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
CAPITAL OUTLAY							(5)	(F)	С В П
		•							
Land		6100	0.00	0.00	0.00	0.00	0.00		%O O
Land improvements		6170	0.00	147,009.36	147.009.36	. UU U	2 870 132 00	2 670 402 60	70.0
Buildings and Improvements of Buildings		6200	0.00	00.0	000	000	200.20	2,010,132.00	1832.3%
Books and Media for New School Libraries						o constant	00:0	0.00	%0.0
of Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	%0 0
Equipment		0400	238,525.29	189,897.58	428,422.87	972,166.00	27,000.00	999 166 00	133 90/
Equipment Replacement		9200	0.00	0.00	0.00	00.00	00 0	00.0	79.00
TOTAL, CAPITAL OUTLAY			238,525.29	336,906.94	575,432.23	972 166 00	2 807 132 00	00.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	osts)					200	2,037,132.00	3,869,298.00	572.4%
Tuition									
Tuttion for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	00.00	0.00	0.00	00.0	%0 0
State Special Schools	4	7130	29,617.00	0.00	29,617.00	50.000.00	000	50.000.00	20.00
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0:00	00.0	9	S		00,000,00	00 070
Payments to County Offices		7142	0.00	50	00.0	000	0.00	0.00	0.0%
Payments to JPAs		7143	00:00	000	000	00.0	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211				00:0	0.00	000	0.0%
To County Offices		- 6	00.0	0.00	0.00	0.00	00:00	0.00	0.0%
7		717/	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
I o JPAs		7213	0.00	0.00	00.00	00:00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	nts 6500	7227		S	incastillation of the control of the				
To County Offices	6500	7222		00.0	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		00:0	0.00	0.0%
	0000	677)		00:0	00.0		0.00	0.00	0.0%
KUC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	00.0		c c	9	à
To County Offices	. 0989	7222		0.00	00.0		0000	00.0	0.0%
To JPAs	6360	7223	100	00:00	0.0		00.0	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	00:0	00 0	00.0	000	0.00	0.00	0.0%
All Other Transfers	•	7281-7283	00.0	500	000		00.0	0.00	0.0%
California Dept of Education		J			00.0	0.00	0.00	0.00	0.0%

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West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

		2011	2011-12 Unaudited Actuals	S		2042 42 B.:dast		
						40 12-13 Budger		
Description Resource Codes	Object S Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
All Other Transfers Out to All Others	7299	0.00	0.00	00.0		(5)	(F)	п 8
Debt Service					00.0	0.00	0.00	%0.0
Debt Service - Interest	7438	366,167.87	0.00	366.167.87	424 967 00	0		
Office Dobt Consists Debasis 1					00:100:121	00.00	424,967.00	16.1%
	7439	6,201,109.34	0.00	6,201,109.34	500,000,00	000	500 000 000	700
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		6,596,894,21	000	6 596 804 21	00 74 067 00		00.000,000	-91.970
				2.100,000,0	9/4,307,00	0.00	974,967.00	-85.2%
OTHER COLLEGE - I KANSPERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(1,498,989.96)	1,498,989.96	000	(908 193 00)	000 707 00		. 1
Transfers of Indiroct Costs Infortunal	1			3	(200, 120, 100)	900,193.00	0.00	0.0%
Tailores of indirect costs - Interfulld	7350	(746,212.44)	00.00	(746,212.44)	(638.442.00)	00.0	(00 644 869)	107
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(2 245 202 40)	1 408 080 08	(740.040)			(00.311,000)	14.70
		(01:303(0) 3(3)	06.606,061,	(40,212,44)	(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 nn	700 0
						2000	20000	0.0.0

West Confra Costa Unified Contra Costa County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			20.	2011-12 Unaudited Actuals	ls		2012-13 Budget		
Description	Resource Codes	Object Codes	cted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff
INTERFUND TRANSFERS		Sano	(A)	(9)	(5)	(D)	(E)	(F)	C&F
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	000	000	Š	è
From: Bond Interest and Redemption Fund		8914	0.00		C			00.0	0.0%
Other Authorized Interfund Transfers In		8919	6,872,000.00	2,200,000.00	9.072.000.00	5 779 684 00	90.0	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,872,000.00	2,200,000.00	9,072,000.00	5,779,684.00	000	5 779 684 00	-36.3%
INTERFUND TRANSFERS OUT								0.100	20.578
To: Child Development Fund		7611	0.00	00.0	0.00	000	000	000	``````````````````````````````````````
To: Special Reserve Fund		7612	3,500,000.00	0.00	3,500,000.00	00.0	00.0	00.0	100 00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	00.0	000	000	8/0
To: Deferred Maintenance Fund		7615	0.00	00:00	0.00	00.0	00 0	000	0.00
To: Cafeteria Fund		7616	00.0	00:00	0.00	0.00	00.0	00.0	7000
Other Authorized Interfund Transfers Out		7619	0.00	00:00	0.00	0.00	00.00	0.00	%0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	0.00	3,500,000.00	00 0	000	00.0	9
OTHER SOURCES/USES							00.0	0.00	-100.0%
SOURCES					***************************************				
State Apportionments Emergency Apportionments		8931	00:00		00.00	000		c c	č
Proceeds							0	00:0	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	00'0	000		ć	ò
Other Sources								0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00:0	0.00	00.0	000	 C	ć	č
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	00 0	çi c	i c			00.0	0.0
Proceeds from Capital Leases		8972	00.0	000	00.00	00.0	0.00	0.00	%0:0
Proceeds from Lease Revenue Bonds		8973	0:00	00.0	000	00.0	00.0	0.00	%0.0
			-				n.or.	700:0	0.0%

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Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

West Contra Costa Unified Contra Costa County

		2011	2011-12 Unaudited Actuals	SI		2040 42 0		
						zviz-is Budget		
	Object	Unrestricted	Restricted	Total Fund	in a decimal control of		Total Fund	% Diff
Description Resource Codes	Codes	(V)	(B)	(C)	(D)	Restricted (E)	col. D + E	Column
All Other Financing Sources	8979	00:00	0.00	0.00	00 0	000		5
(c) TOTAL, SOURCES		00:00	000	000	0000	000	0.00	
USES				00.0	00:0	0.00	0.00	0.0%
Transfers of E. a.d. fear.	-							
Lapsed/Reorganized LEAs	7651	00 0		o o	6			
L			99.0	00.0	00.00	0.00	0.00	%0.0
All Other Financing Uses	1699	00.0	0.00	0.00	00.0	0	000	è
(d) TOTAL, USES		00:00	00 0	00 0		8	0.00	0.0%
SNOTHIGIGINGS			200	0.00	00.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues	0868	(29 271 171 DB)	90 274 474 06		1.			
)	(20:11:11:21)	25,271,171.00	00.00	(30,299,117.00)	30,299,117.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	00.0	000	00 0	o o	,000
Transfers of Restricted Balances	8997	0.00	00:0	000	0.00	00.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(29,271,171.06)	29,271,171.06	00.0	(30.299.117.00)	30 200 147 00	0.00	%0·0
TOTAL, OTHER FINANCING SOURCES/LISES		•				00:11	00.00	0.0%
(a-b+c-d+e)		(25,899,171.06)	31,471,171.06	5.572,000.00	(24 519 433 00)	30 300 117 00		
					100.001.01.01	00,711,00	3,779,684.00	3.7%

Unaudited Actuats General Fund Unrestricted and Restricted Expenditures by Function

West Contra Costa Unified Contra Costa County

			201	2011-12 Unaudited Actuals	Se				
		н			1		2012-13 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
A. REVENUES									<u>د</u>
1) Revenue Limit Sources		8010-8099	139,997,771.71	7,848,482.86	147.846.254.57	140 525 663 00	7 608 045 00	20000	
2) Federal Revenue		8100-8299	35,463.95	33,475,141.83	33,510,605.78	0000	25 780 824 00	148,224,578.00	0.4%
3) Other State Revenue		8300-8599	25,899,941.63	37,444,096.40	63.344 038 03	23 602 568 00	20,00,00,4,00	25,780,824.00	-23 1%
4) Other Local Revenue		8600-8799	3.879.209.59	18 498 617 64	20 278 CC	2,592,308.00	32,801,090.00	56,493,658.00	-10.8%
5) TOTAL, REVENUES		I	169 812 386 88	AT 000 990 TO	62.120,116,22	2,420,398.00	18,087,077.00	20,507,475.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)				51,200,330.13	701,078,725.61	166,638,629.00	84,367,906.00	251,006,535.00	-5.9%
1) Instruction	1000-1999		82,476,494.19	66,611,662.70	149.088.156.89	89 184 417 00	20 024		
2) Instruction - Related Services	2000-2999		17,675,259,27	20.479.708.06	38 15/1 067 33	40 746 467 00	37,047,119.00	146,211,536.00	-1.9%
3) Pupil Services	3000-3999	<u> </u>	2 404 702 00		20, 101, 101, 100	10,710,127.00	17,531,632.00	36,247,759.00	-5.0%
4) Ancillary Services	4000 4000		4	22,504,140.17	24,998,903.26	1,603,002.00	24,179,550.00	25,782,552.00	3.1%
(A) (Community Control	4000-4999	l.	36,660.92	7,144,364.34	7,181,025.26	37,023.00	6,193,944.00	6,230,967.00	-13.2%
community derivides	5000-5999		142,580.20	00.00	142,580.20	115,445.00	0.00	115.445.00	-19 0%
o) Enterprise	6669-0009		0.00	0.00	00:00	0.00	0.00	00 0	%0 0
/) 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	34 452 022 00	22.39
9) Other Outgo	6666-0006	Except 7600-7699	6,596,894.21	00.0	6 596 894 21	00 730 020		0,722,022,00	22.370
10) TOTAL, EXPENDITURES			138.976.036.38	120.812.300.72	700 200 200	00.106,416	00.0	974,967.00	-85.2%
C. EXCESS (DEFICIENCY) OF REVENUES				2,000,210,000	200, (00, 427, 11	145,422,371.00	121,322,528.00	266,744,899.00	-0.8%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		_	30,836,350.50	(32.546.052.00)	(1 709 701 50)	24 248 250			
D. OTHER FINANCING SOURCES/USES					(00:10:10:10:10:10:10:10:10:10:10:10:10:1	00.062,012,12	(30,954,622.00)	(15,738,364.00)	820.5%
1) Interfund Transfers					-	-			
a) Italislers In	æ	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 30,
b) Transfers Out	7	7600-7629	3,500,000.00	00.00	3,500,000.00	00:00	0.00	00:0	-100 0%
a) Sources/Uses	89	8930-8979	0.00	0.00	0.00	00.0	00 0	c c	ò
b) Uses	7	7630-7699	0.00	0.00	0.00	00.0	00.0	00.0	0.0%
3) Contributions		8980-8999	(29,271,171.06)	29,271,171.06	00:0	(30,299,117.00)	30,299,117.00	0.00	0.0%
4) IOTAL, OTHER FINANCING SOURCES/USES	(0)		(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%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

West Contra Costa Unified Confra Costa County

			201	2011-12 Unaudited Actuals	SIL		2012-13 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,937,179.44	(1,074,880.94)	3.862.298.50	(3 303 175 00)	(E)	(F)	
F. FUND BALANCE, RESERVES								(9,950,060.00)	-357.8%
1) Beginning Fund Balance a) As of July 1 - Unaudited	·	9791	18,438,897,85	27.130.316.95	45 569 214 80	23 378 077 20	70 007 440 00		,
b) Audit Adjustments		9793	0.00	0.00	0.00	000	20,025,436.01	49,431,513.30	8.5%
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	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	00:0	000	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 Revolving Cash	·	9711	70,000.00	0.00	00.000.07	00 000 02		20 000 07	č
Stores	-	9712	267,465.11	0.00	267,465,11	230.000.00	000	00,000.00	0.0%
Prepaid Expenditures		9713	0.00	00.00	0.00	0.00	00.0	00.000	-14.0%
All Others		9719	0.00	0.00	0.00	0.00	00:0	00.0	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	00'0		000	780 0
Other Commitments (by Resource/Object)		9760	0.00	00.0	0.00	0.00	0000	00.0	0.0%
Other Assignments (by Resource/Object)	COC		865,564.00	00:0	865,564.00	0.00	00.0	0.00	-100.0%
WCCAA/Management Ratified Agreems	0000	9780	110,963.00		754,601.00 110,963.00	min (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			
Reserve for Economic Uncertainties		9789	8,168,653.00	0.00	8,168,653.00	8,002,347.00		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%
									2

West Contra Costa Unified Contra Costa County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

	Description	I mondition A second	
		Oliandited Actuals	Budget
2430	Community Day Schools	10 443 13	10 443 13
5640 N	Medi-Cal Billing Ontion		O . O
		1,585,614.68	1,585,614.68
6010 /	After School Education and Safety (ASES)	0.19	0.19
6286 E	English Language Acquisition Program, Teacher Training & Student.	0.33	0.33
9300 F	Lottery: Instructional Materials	1 086 754 72	1 086 754 72
6500	Special Education	2002,721,72	2000,134.12
. 6510 C		200,274.00	200,274.08
	opecial Ed. Mental Health Services	731,221.42	731,221.42
7090 E	Economic Impact Aid (EIA)	962,096,15	943 787 15
7091 E	Economic Impact Aid: Limited English Proficiency (LEP)	3 179 089 10	1 786 833 10
7220 F	Partnership Academies Program	51:0000	01.000,000.
7400 C	Quality Education Investment Act	0.00	0.00
04150		1,200,2/2.00	1,200,2/2.08
	Ongoing & Major Maintenance Account (RMA: Education Code Sectiv	3,917,937.74	2,607,618.74
9010 C	Other Restricted Local	13,175,732.17	9,241,111.17
Total, Restricted Balance	Balance	26 055 436 12	10 300 031 13

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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
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	
5) TOTAL, REVENUES			3,999,450.28	3,938,444.00	-1,5
B. EXPENDITURES					
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) Capital Outlay		6000-6999	0.00	0.00	6.3
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.50	0.0
Costs)	•	7400-7499	0.00	0.00	0.09
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	1.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1,109,251.99	1,000,000.00	-9.89
OTHER FINANCING SOURCES/USES					
Interfund Transfers Transfers in		2000 2000			
b) Transfers Out		8900-8929	0.00	0.00	. 0.09
		7600-7629	1,000,000.00	1,000,000.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	5
b) Uses		7630-7699		0.00	
3) Contributions		8980-8999	0.00	0.00	0.09
		0900-0999	0:00	0,00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	·.		109,251.99	0.00	100.00
F. FUND BALANCE, RESERVES	· · · · · · · · · · · · · · · · · · ·	<u> </u>		0.00	
Beginning Fund Balance As of July 1 - Unaudited		9791	1,945,857.87	2,055,109.86	5.69
b) Audit Adjustments		9793	0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,945,857.87	2,055,109.86	5.69
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,055,109.86	2,055,109.86	0.09
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	90 - 20 - 30 - 30 - 30 - 30 - 30 - 30 - 3
b) Restricted		9740	3,026,99	3,026.99	0.0%
c) Committed					0.0%
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	2,052,082.87		dani dan dinama
Other Commitments	0000	9760		2,052,082.87	kodobili dista
d) Assigned Other Assignments		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789			
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		0440	77.4 700.00		
Fair Value Adjustment to Cash in Count	V Trogoury	9110	774,736.38		
•	y measury	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			
10) TOTAL, ASSETS		9400	0.00		
. LIABILITIES			2,245,134.94		
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		
FUND EQUITY	- 1000		.00,020.00		
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
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.09
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		0.09
Other Federal Revenue	All Other	8290	303,158.00	303,158.00	0.0%
TOTAL, FEDERAL REVENUE			303,891.00	304,521.00	0.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0,00	0,0%
All Other State Revenue		8590	3,311,459.01	3,287,923.00	-0.7%
TOTAL, OTHER STATE REVENUE			3,311,459.01	3,287,923.00	-0.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE		-			50,01100
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	•	8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	6,706.24	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	292,219.55	300,000.00	2.79
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue				0.00	0.0%
All Other Local Revenue		8699	85,174.48	46,000.00	-46.0%
Fuition		8710	0.00	0.00	0.0%
OTAL, OTHER LOCAL REVENUE			384,100.27	346,000.00	
DTAL, REVENUES			3,999,450.28	3,938,444.00	

Description R	esource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES		•			
Certificated Teachers' Salaries		1100	1,305,727.17	1,215,919.00	-6.9
Certificated Pupil Support Salaries		1200	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries		1300	117,485.62	120,773.00	2.
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			1,423,212.79	1,336,692.00	-6.
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	139,028.89	128,214.00	-7.
Classified Support Salaries		2200	101,667.63	88,987.00	-12.
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.
Other Classified Salaries		2900	126,266.24	105,000.00	-16.
TOTAL, CLASSIFIED SALARIES			626,568.20	595,016.00	-5.
MPLOYEE BENEFITS	÷				
STRS		3101-3102	80,663.04	110,277.00	36. ⁻
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
Jnemployment Insurance		3501-3502	34,395.44	21,376.00	-37.9
Norkers' 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
TOTAL, EMPLOYEE BENEFITS		,	466,814.69	528,218.00	13.2
DOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	•	4100	334.62	1,000.00	198.8
ooks and Other Reference Materials		4200	0.00	0.00	0.0
laterials and Supplies		4300	31,241.92	101,950.00	226.3
loncapitalized Equipment	•	4400	2,016.52	2,455.00	21.7
OTAL, BOOKS AND SUPPLIES			33,593.06	105,405.00	213.8

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURE	S				
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	140.09
Insurance		5400-5450	81,000.00	81,000.00	0.0
Operations and Housekeeping Services		5500	40,516.32	45,400.00	12.19
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	ili atau a la dina di
Transfers of Direct Costs - Interfund		5750	862.50	0.00	-100.09
Professional/Consulting Services and	٠.				
Operating Expenditures		5800	83,894.24	86,221.00	2.89
Communications		5900	21,836,96	27,321.00	25.19
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		235,264.98	250,026.00	6.3%
APITAL OUTLAY	•				
and		6100	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	
quipment		6400	0.00	0.00	0.0%
quipment Replacement	•	6500	0.00	0.00	0.0%
OTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
HER OUTGO (excluding Transfers of Indirect Costs)	•				
uition					
Fulltion, 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%
ebt Service					
Pebt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
DTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%

Unaudited Actuals Adult Education Fund Expenditures by Object

				·	
Description Reso	urce Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		-			
Transfers of Indirect Costs - Interfund		7350	104,744.57	123,087.00	17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,744,57	123,087.00	17.5%
TOTAL, EXPENDITURES			2,890,198.29	2,938,444.00	1.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT			0.00	0.00	0.
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	•	8965	0.00	2.20	
Long-Term Debt Proceeds			0.00	0.00	0.0
Proceeds from Certificates of Participation	• •	8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
c) TOTAL, SOURCES			0.00		
USES			0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7054			·
All Other Financing Uses		7651	0.00	0.00	0,0
i) TOTAL, USES		7699	0.00	0.00	0,0
ONTRIBUTIONS			0.00	0.00	0,0
	·			100000000000000000000000000000000000000	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00
ontributions from Restricted Revenues		8990	0.00	0.00	0.00
ransfers of Restricted Balances		8997	0.00	0.00	an shelf on a single
TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES	·				
- b + c - d + e)			(1,000,000.00)	(1,000,000.00)	

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES			o per de des person Labora de caracter	ng china a sine si m Poussia, spina, dan c	
1) Revenue Limit Sources		8010-8099	0.00	0.00	
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	
4) Other Local Revenue	A second	8600-8799	384,100.27	346,000.00	-9.9
5) TOTAL, REVENUES			3,999,450.28	3,938,444.00	-5.8
3. EXPENDITURES (Objects 1000-7999)				0,000,114.00	-1,0
1) Instruction	1000 (****	ļ			
Instruction - Related Services	1000-1999		1,685,969.33	1,689,947.00	0.2
Pupil Services	2000-2999	-	891,667.24	919,793.00	3.2
	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	Except	207,817.15	205,617.00	-1.1
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			2,890,198.29	2,938,444.00	1.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES: (A5 - B10)			1,109,251.99	1,000,000.00	-9.8%
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out.		7600-7629	1,000,000,00	1,000,000.00	0.09
2) Other Sources/Uses			.,000,000.00	1,000,000.00	0.09
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%

Unaudited Actuals Adult Education Fund Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			109,251.99	0.00	-100.0%
F. FUND BALANCE, RESERVES				8	
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)	4		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					o torak et og til bledstil Haladiska Obalasi sideli
Stabilization Arrangements		9750	0.00	0.00	000%
Other Commitments (by Resource/Object)		9760	2,052,082.87	2,052,082.87	0.0%
Other Commitments	0000	9760	2,052,082.87		udugugugugugugug
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			******** ****************************	a e e di didica e e	Magaal Alemerate
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	3,026.99	3,026.99
Total, Restri	icted Balance	3,026.99	3,026.99

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					ije domba dise. Sa Salija (1988)
1) Revenue Limit Sources		8010-8099	0.00	0,00	
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. EXPENDITURES	·				
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
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	-21.59
9) TOTAL, EXPENDITURES		·	2,896,732.97	2,686,294.00	-7.3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,020.00)	(72,306.00)	-29,19
OTHER FINANCING SOURCES/USES					-20,1
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0,00	0.00	0.0%
1) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(102,020.00)	(72,306.00)	-29.1%
F. FUND BALANCE, RESERVES					
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	÷				00.070
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				isis viimi jamine j	
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		Ser madal desi
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
G. ASSETS					
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		
LIABILITIES					
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					
7) TOTAL LIABILITIES		- **	152,820.07		
FUND EQUITY	· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , , ,		
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)		İ	113,794.85		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE				244901	Dillerence
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-	•			0.00	0.076
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%
TOTAL, FEDERAL REVENUE	<u> </u>		485,904.42	423,000.00	-12.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from				0.00	0.078
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%
TOTAL, OTHER STATE REVENUE			2,172,463.00	2,172,463.00	0.0%
THER LOCAL REVENUE	•				
Other Local Revenue				·	j
Sales Sale of Equipment/Supplies		2004			
Food Service Sales		8631	0.00	0.00	0.0%
Interest		8634	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	(1,552.85)	0.00	-100.0%
Fees and Contracts		8662	0.00	0.00	0.0%
Child Development Parent Fees					
Interagency Services		8673	25,060.96	18,525.00	-26.1%
All Other Fees and Contracts		8677	0.00	0.00	0.0%
Other Local Revenue		8689	0.00	0.00	0.0%
					j
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%
OTAL, OTHER LOCAL REVENUE			136,345.55	18,525.00	-86.4%
TAL, REVENUES			2,794,712.97	2,613,988.00	6.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
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
TOTAL, CERTIFICATED SALARIES			1,111,405.97	1,005,754.00	-9.5
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	479,435.07	606,188.00	26.49
Classified Support Salaries		2200	752.80	0.00	-100.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	147,617.17	129,269.00	-12.49
Other Classified Salaries		2900	130,565.54	35,557.00	-72.89
TOTAL, CLASSIFIED SALARIES	· · · · · · · · · · · · · · · · · · ·		758,370.58	771,014.00	1,79
MPLOYEE BENEFITS				:	
STRS		3101-3102	85,758.88	82,684.00	-3,6%
PERS		3201-3202	46,685.01	87,627.00	87.79
OASDI/Medicare/Alternative		3301-3302	73,314.12	72,541.00	-1.19
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%
FOTAL, EMPLOYEE BENEFITS			670,939.65	693,964.00	3.4%
OOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0,0%
Materials and Supplies		4300	66,442.15	71,894.00	8.2%
Noncapitalized Equipment		4400	770.25	0.00	-100.0%
ood		4700	0.00	0,00	0.0%
OTAL, BOOKS AND SUPPLIES			67,212.40	71,894.00	7.0%

Description Resource Codes	 i	2011-12	2012-13	Percent
Treadulte dodes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
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	5000			
Communications	5800	14,088.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5900	22.83	0.00	100.0%
APITAL OUTLAY		97,457.52	70,000.00	-28.2%
end				
and Improvements	6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6170	0.00	0.00	0.0%
Equipment	6200	0.00	0.00	0.0%
	6400	0.00	0,00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
OTAL, CAPITAL OUTLAY		0.00	0,00	0.0%
FHER OUTGO (excluding Transfers of Indirect Costs)				
ther Transfers Out	-			
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
ebt Service				į
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	97,524.98	0.00	-100.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	-	97,524.98	0.00	-100.0%
HER OUTGO - TRANSFERS OF INDIRECT COSTS		1		
ansfers of Indirect Costs - Interfund	7350	93,821.87	73,668.00	-21.5%
OTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		93,821.87	73,668.00	-21.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS	· ·				
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0,0
USES			·		
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
All Other Financing Uses	-	7651	0.00	0.00	0.0
(d) TOTAL, USES		7699	0.00	0.00	0.09
CONTRIBUTIONS			0.00	0,00	0.0
NAME OF THE PARTY			epropriore de la company	and the second	
Contributions from Unrestricted Revenues		8980	0.00	0,00	0,0
Contributions from Restricted Revenues		8990	0.00	0,00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.0
OTAL OTHER FINANCING SOURCESHIEFS					
OTAL, OTHER FINANCING SOURCES/USES (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
A. REVENUES				esilik (keting) Kabangan Kabang	
1) Revenue Limit Sources		9040 9000			
2) Federal Revenue		8010-8099	0.00	0.00	0.
		8100-8299	485,904.42	423,000.00	-12.
3) Other State Revenue		8300-8599	2,172,463.00	2,172,463.00	0,
4) Other Local Revenue		8600-8799	136,345.55	18,525.00	-86.
5) TOTAL, REVENUES	71	· · · · · · · · · · · · · · · · · · ·	2,794,712.97	2,613,988.00	-6.5
B. EXPENDITURES (Objects 1000-7999)					
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.
4) Ancillary Services	4000-4999		0.00	0:00	ine allerence de la constant de la c
5) Community Services	5000-5999		0.00	0.00	0.1
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999	<u> </u>	93,821.87	73,668.00	-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
EXCESS (DEFICIENCY) OF REVENUES		ĺ			
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(102,020.00)	(72.306.00)	-29.1
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers Iл		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses Sources		8030 0070	0.00	2.00	
b) Uses	•	8930-8979	0.00	0.00	0.0
		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.

·			2011-12	2012-13	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			/100 000 00	(70,000,00)	00.40
DALANCE (O + D4)	****	, <u>, ,</u>	(102,020.00	(72,306.00)	-29.1%
F. FUND BALANCE, RESERVES					
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)		4.5	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		9740	100,556.45	28,250.45	-71.9%
c) Committed			is the way to be a final		
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		Rep. 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Other Assignments	0000	9780	aliti mili sainiste miksilini 440 550	13,238.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	<u> </u>	9790	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES		į			
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	-8.19
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. EXPENDITURES					
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%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	·:		772,829,93	487,022.00	-37.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses	e e	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 Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)		· · · · · · · · · · · · · · · · · · ·	772,829.93	487,022.00	-37.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,752,149.98	2 524 070 04	
b) Audit Adjustments		9793			28.1%
c) As of July 1 - Audited (F1a + F1b)		3733	0.00	0,00	0.0%
•			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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,524,979.91	4,012,001.91	13.8%
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 B	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	
Other Commitments	0000		26,902.35	20,902.33	0.0%
Other Commitments	0000	9760		26,902.35	
d) Assigned Other Assignments	•	9780	0.00	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	•				0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2011-12	2012-13	Percent
G. ASSETS	Tresource Codes	Object Codes	Unaudited Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	41,617.37		
 Fair Value Adjustment to Cash i 	n 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		ė .
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		
I. LIABILITIES					
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		
FUND EQUITY					
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
REVENUE LIMIT SOURCES					
Revenue Limit Transfers		ļ			
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	0.09
TOTAL, REVENUE LIMIT SOURCES	<u> </u>		0.00	0.00	0.09
FEDERAL REVENUE	•				1.0
Child Nutrition Programs		8220	12,456,301.88	11,905,396.00	-4.49
Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			12,456,301.88	11,905,396.00	-4,49
OTHER STATE REVENUE					
Child Nutrition Programs		8520	935,932.77	860,000.00	
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			935,932.77	860,000.00	-8.19
OTHER LOCAL REVENUE					
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	i	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%
TOTAL, OTHER LOCAL REVENUE			1,040,743.72	920,000.00	-11.6%
OTAL, REVENUES			14,432,978.37	13,685,396.00	-5.2%

<u>Description</u>	lesource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13	Percent
CERTIFICATED SALARIES		Object Codes	Onaudited Actuals	Budget	Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00		
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0%
CLASSIFIED SALARIES	<u> </u>		0.00	0.00	0.0%
- Con III OALIAGEO					
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%
TOTAL, CLASSIFIED SALARIES	<u> </u>		4,559,596.20	4,252,591.00	-6.7%
MPLOYEE BENEFITS					-0.170
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%
Jnemployment Insurance		3501-3502	78,112.20	46,803.00	-40.1%
Vorkers' Compensation		3601-3602	113,554.71	120,093.00	5.8%
DPEB, Allocated		3701-3702	464,601.27	515,592.00	11.0%
DPEB, 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%
OTAL, EMPLOYEE BENEFITS			1,715,214.54	1,817,746.00	6.0%
OOKS AND SUPPLIES					0.078
ooks and Other Reference Materials		4200	0.00	0.00	0.0%
laterials and Supplies		4300	303,814.04	325,200.00	0.0%
oncapitalized Equipment		4400	41,053.66		7.0%
pod		4700	5,912,931.82	250,000.00	509.0%
OTAL, BOOKS AND SUPPLIES			6,257,799.52	5,180,000.00 5,755,200.00	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	· · · · · · · · · · · · · · · · · · ·				
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	Ne Ne
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 Improvement	ts	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
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		357,994.61	631,150.00	76.3
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	4 - 4	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
TOTAL, CAPITAL OUTLAY			221,897.57	300,000.00	35.29
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09
THER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	547,646,00	441,687.00	-19.39
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		547,646.00	441,687.00	-19.39
OTAL EXPENDITURES					
OTAL, EXPENDITURES			13,660,148.44	13,198,374.00	-3.4

	Resource Codes	Object Codes	Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	e e	7619			0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES				0.00	0.0%
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		2005			
Long-Term Debt Proceeds	•	8965	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0,00	. 0.00/
All Other Financing Sources		8979	0.00	0.00	0.0%
c) TOTAL, SOURCES					0.0%
JSES .			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
I) TOTAL, USES		7699	0.00	0,00	0.0%
			0.00	0.00	0.0%
PNTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00		rom Carl S. (199 School Brand
contributions from Restricted Revenues		8990	0.00	giore and constraint the tree	0.0%
ransfers of Restricted Balances		8997	0.00	0.00	0.0%
) TOTAL, CONTRIBUTIONS	:		0.00	0.00	0.0%
		- 1/~1/28	STATE OF THE PARTY		0.0%
TAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					- moroneo
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00
2) Federal Revenue		8100-8299	12,456,301.88	11,905,396.00	0.09
3) Other State Revenue		8300-8599	935,932.77	860,000.00	-4.49
4) Other Local Revenue		8600-8799	1,040,743.72	920,000.00	
5) TOTAL, REVENUES		1000 0100	14,432,978.37	13,685,396.00	-11.6%
3. EXPENDITURES (Objects 1000-7999)		A A A A A A A A A A A A A A A A A A A			
1) Instruction	1000-1999	- (C)			ika pkoana Presidenta
Instruction - Related Services	2000-2999	228	0.00	0.00	0.0% 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			13,660,148.44	13,198,374.00	-3.4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	* .				
FINANCING SOURCES AND USES (A5 - B10)			772,829.93	487,022.00	-37.0%
OTHER FINANCING SOURCES/USES					
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%

			WACATO.		
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND		•			
BALANCE (C + D4)			772,829.93	487,022.00	-37.0%
F. FUND BALANCE, RESERVES					
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)			3,524,979.91	4,012,001.91	13.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	573,804 <u>.</u> 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					an Organizati
Stabilization Arrangements		9750	0.00	0:00	0.0%
Other Commitments (by Resource/Object)		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 (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				August & Statistica	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
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
Total, Restri	cted Balance	2,924,273.12	3,985,099.57

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	pipe Casas Grade Calles - Casas Calles COO
3) Other State Revenue		8300-8599	1,093,275.00	1,093,275.00	0.09
4) Other Local Revenue		8600-8799	7,264.24	6,000.00	-17.49
5) TOTAL, REVENUES		<u> </u>	1,100,539.24	1,099,275.00	-0.19
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0.00	10 10 10 10 10 10 10 10 10 10 10 10 10 1
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%
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES			1,100,539.24	1,099,275.00	
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%
Other Sources/Uses 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 Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND						
BALANCE (C + D4)	· · · · · · · · · · · · · · · · · · ·		100,539.24	99,275,00	-1.3%	
F. FUND BALANCE, RESERVES						
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)			1,296,996.30	1,396,271.30	7.7%	
Components of Ending Fund Balance a) Nonspendable				1,000,271.00	1.170	
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	1,000,211.00	1.176	
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
G. ASSETS					
Cash a) in County Treasury		9110	1,295,306.25		
1) Fair Value Adjustment to Cash in County Treasu	ury .	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		
. LIABILITIES					
1) Accounts Payable		9500	0,00		
2) Due to Grantor Governments	•	9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,296,996,30		

Description R	tesource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	1,093,275.00	1,093,275.00	0.0
TOTAL, OTHER STATE REVENUE			1,093,275.00	1,093,275.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue			İ	,	
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	7,264.24	6,000.00	-17.49
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
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	0.09
TOTAL, OTHER LOCAL REVENUE			7,264.24	6,000.00	-17.4%
OTAL, REVENUES			1,100,539.24	1,099,275.00	-0.1%

					•
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	•	2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS				0.00	
STR\$		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance	•	3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
OOKS AND SUPPLIES					
Books and Other Reference Materials					
Materials and Supplies		4200	0.00	0.00	0.0%
		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
FOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

	<u> </u>				
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0,1
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	Ó.C
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0
APITAL OUTLAY				0.00	
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0,00	0.09
THER OUTGO (excluding Transfers of Indirect Costs) Debt Service					
Debt Service - Interest		7438			
Other Debt Service - Principal		7438	0.00	0.00	0.09
OTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)	7-100	0.00	0.00	0.09
DTAL, EXPENDITURES			<u> </u>	0.00	0,0%
	_ 		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
	•		·		
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT					<u>.</u>
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	O.
OTHER SOURCES/USES					
SOURCES		·	·		
Other Sources				į	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
Long-Term Debt Proceeds			0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0,0
All Other Financing Sources		8979	0.00	0.00	0,0
c) TOTAL, SOURCES			0.00	0.00	0.0
JSES	•				
Transfers of Funds from Lapsed/Reorganized LEAs		707.	·	:	
		7651	0.00	0.00	0.0
All Other Financing Uses	•	7699	0.00	0.00	0.0
I) TOTAL, USES	<u> </u>		0.00	0.00	0.0
DATRIBUTIONS				r dan die Andria. Des die Geboor	
Contributions from Unrestricted Revenues	·	8980	0.00	0.00	
contributions from Restricted Revenues		8990	0.00	0.00	0.0
ransfers of Restricted Balances		8997	0.00	0.00	9.0
) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TAL, OTHER FINANCING SOURCES/USES			·		
- 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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	
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	and the state of t		1,100,539.24	1,099,275.00	-0.1
3. EXPENDITURES (Objects 1000-7999)	÷				
1) Instruction	1000-1999		0,00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0,00	0.09
6) Enterprise	6000-6999		0.00		0.09
7) General Administration	7000-7999		0.00	0.00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	•	.			
FINANCING SOURCES AND USES (A5 - B10)			1,100,539.24	1,099,275.00	-0.1%
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00		
b) Transfers Out		7600-7629	1,000,000.00	0.00	0.0%
2) Other Sources/Uses			1,000,000.00	1,000,000.00	0.0%
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%
1) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.0%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

		· ·			
Description	Function Codes	Object Codes	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	****		100,539.24	99,275.00	-1.3%
F. FUND BALANCE, RESERVES					1.070
1) Beginning Fund Balance			E		
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,296,996.30	1,396,271.30	7.7%
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) Other Commitments	0000	9760 9760	1,296,996.30 1,296,996.30	1,396,271.30	7.7%
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%

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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
A. REVENUES	•	<u> </u>		e carelore cue ana	Difference
1) Revenue Limit Sources		8010-8099	0,00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	10 M
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	40,813.35	30,000.00	-26.5%
5) TOTAL, REVENUES	·		40,813.35	30,000.00	
3. EXPENDITURES		-			-26.5%
1) Certificated Salaries		1000-1999		e din de l'Estate de l'Albanda L'Albanda de l'Albanda de l'Alba	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00% each at the street
4) Books and Supplies		4000-4999	0.00	te de la la de de la	and the second of the second o
5) Services and Other Operating Expenditures		5000-5999		0.00	on specific and the control of the c
6) Capital Outlay	·	6000-6999	0.00		0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299	0.00	9,00 A E C T A C T	
Costs)		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	T2 (41 Mar 1 1 (41 mar)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					<u> </u>
FINANCING SOURCES AND USES (A5 - B9)		· · · · · · · · · · · · · · · · · · ·	40,813.35	30,000.00	-26.5%
OTHER FINANCING SOURCES/USES	-				
Interfund Transfers Transfers In			-		
b) Transfers Out		8900-8929	3,500,000.00	0.00	
2) Other Sources/Uses		7600-7629	1,372,000.00	2,879,684.00	109.9%
a) Sources	;	8930-8979	0.00	0.00	
b) Uses		7630-7699		0.00	0.0%
3) Contributions		3980-8999	0.00	0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES	•	200-0999 E	0.00	0.00	0.0%
40011025100E0	· · · · · · · · · · · · · · · · · · ·		2,128,000.00	(2,879,684.00)	-235.3%

Description	Resource Codes	Object Code	2011-12 S Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			2,168,813.3	(2,849,684.00	-231.49
F. FUND BALANCE, RESERVES					·
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,013.99	13,502,827.34	19.19
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		
e) Adjusted Beginning Balance (F1c + F1d)			11,334,013.99		0.0%
2) Ending Balance, June 30 (E + F1e)					19.1%
Components of Ending Fund Balance			13,502,827.34	10,653,143.34	-21,1%
a) Nonspendable Revolving Cash	•	9711	0.00	0.00	a sources become
Stores		9712	alian a lateral result	toka se konak	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			1		
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		13,502,827.34		明治宣传的皇帝
Other Assignments	0000	9780	·	10,653,143.34	ene ateritera en en en en en en en en en en en en en
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0700		į	
		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount	**	9790	0.00	0.00	0.0%

<u>Description</u> Res	source Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		0440			
		9110	2,992,741.31		
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			
7) Prepaid Expenditures		9330			
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS	<u></u>		13,502,827.34		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds	•	9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	europe processi arras na kiras despues mas		
7) TOTAL, LIABILITIES			0.00		
UND EQUITY		- 1			
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)		'	13,502,827.34		

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent
OTHER LOCAL REVENUE			7.0044.0	Duuget	Difference
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	3	8662	0.00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE	<u> </u>		40,813.35	30,000.00	-26.5
OTAL, REVENUES			40,813.35	30,000.00	-26.5

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS		i			· · · · · · · · · · · · · · · · · · ·
INTERFUND TRANSFERS IN					
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
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	0.00	-100.0
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0,0
To: State School Building Fund/ County School Facilities Fund	·	7613	0.00	0.00	0.0
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	·	7619	1,372,000.00	2,879,684,00	109.99
(b) TOTAL, INTERFUND TRANSFERS OUT			1,372,000.00	2,879,684.00	109.99
THER SOURCES/USES					103.3
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
c) TOTAL, SOURCES			0,00	0.00	0.0%
JSES				0.00	0,07
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
d) TOTAL, USES		7651	0.00	0.00	0.0%
ONTRIBUTIONS			0.00 c	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		
e) TOTAL, CONTRIBUTIONS			<u>0.00</u>	0.00	0.0% 0.0%
TAL, OTHER FINANCING SOURCES/USES					
- b + c - d + e)			2,128,000,00	(2,879,684.00)	-235.3%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.0	
2) Federal Revenue		8100-8299	0.00		
3) Other State Revenue		8300-8599	0.00		
4) Other Local Revenue		8600-8799	40,813.35		
5) TOTAL, REVENUES			40,813.35	30,000.00	
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.00
2) Instruction - Related Services	2000-2999		And William Co.	0.00	PERMIT
3) Pupil Services	3000-3999	2000	0.00	0.00	0.09
4) Ancillary Services	4000-4999		0:00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	023 (1995) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
7) General Administration	7000-7999		0.00		10 10 10 10 10 10 10 10 10 10 10 10 10 1
8) Plant Services	8000-8999		0.00		0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00		0.09
10) TOTAL, EXPENDITURES				0,00 th	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					<u>UUX</u>
FINANCING SOURCES AND USES (A5 - B10)			40,813.35	30,000.00	<u>-26</u> .5%
OTHER FINANCING SOURCES/USES					
Interfund Transfers 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		
b) Uses	•	7630-7699		0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
1) TOTAL, OTHER FINANCING SOURCES/USES			2,128,000.00	(2,879,684.00)	0.0%

	· ·				· · · · · · · · · · · · · · · · · · ·
Description	Function Codes	Object Code	2011-12 S Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	•	•			
BALANCE (C + D4)			2,168,813.3	(2,849,684.00)	-231.49
F. FUND BALANCE, RESERVES					
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		0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,013.99		19.1%
d) Other Restatements		9795	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		
Components of Ending Fund Balance a) Nonspendable		i.	70,302,627.34	10,653,143.34	-21.1%
Revolving Cash		9711	0.00	1. 2 miles page 15 1 miles	
Stores		9712	A 1966 A 1960 A 0.00		
Prepaid Expenditures		9713	3200 10 Sept. 0.00	0.00	15 (15 C 1913) 17 (15 C) 16 C 17 C 17 C 17 C 17 C
All Others		9719	0.00	8 9 0 00 00 00 00 00 00 00 00 00 00 00 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	13,502,827.34	10,653,143.34	-21.1%
Other Assignments	0000	9780	13,502,827.34		19 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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%

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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

		<u> </u>			w
Description	Resource Codes	Object Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099		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. EXPENDITURES					
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%
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		0.0%
9) TOTAL, EXPENDITURES			100,515,930.89	141,277,838.00	40.6%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
OTHER FINANCING SOURCES/USES			(98,992,136.65)	(140,727,838.00)	42.2%
Interfund Transfers a) Transfers In		8000 8000			
b) Transfers Out		8900-8929 7600-7629	5,700,000.00	0.00	0.0%
2) Other Sources/Uses			51.001000.50	0.00	-100.0%
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%

			2011-12	2012-13	Dagas
Description	Resource Codes	Object Codes		Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			·		
BALANCE (C + D4)			(4,692,136.65	(70,727,838.00)	1407.4%
F. FUND BALANCE, RESERVES					
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		9740	88,324,001.51	17,346,163.51	-80.4%
c) Committed				100000000000000000000000000000000000000	General P. Daniel C.
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned	4				
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	SALE OF SECTION
e) Unassigned/Unappropriated		\$25 \$25 \$25 \$25 \$25 \$25 \$25 \$25 \$25 \$25			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Expenditures by Object

Description	·	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS 1) Cash						
a) in County Treasury			9110	55,843,524.51		
1) Fair Value Adjustment to Ca	ash in County Treasur	у	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		e s .
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		
I. LIABILITIES		<u>.</u>				i
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		
FUND EQUITY	•	· ·				
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
FEDERAL REVENUE					
FEMA		8281	906,437.00	0.00	-100.09
Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			906,437.00	0.00	-100.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0:00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll	•	8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
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	<u>~1</u> 00.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			617,357.24	550,000.00	-10.9%
OTAL, REVENUES			1,523,794.24	550,000.00	-63.9%

· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·	
Description Re	esource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
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	0.09
TOTAL, CLASSIFIED SALARIES			796,556.86	1,059,180.00	33.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,662.26	123,060.00	40.4%
OASDI/Medicare/Alternative	1	3301-3302	56,363.69	74,838.00	32.8%
Health and Welfare Benefits		3401-3402	66,814.38	95,643.00	43.19
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	36.39
OPEB, Active Employees		3751-3752	0.00	0.00	0,0%
PERS Reduction		3801-3802	9,845.48	16,398.00	66.69
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			317,694.77	439,491.00	38,3%
OOKS AND SUPPLIES					e sunta maraman humipi 2006 - Prinsipa da 19, 200 2006 - Prinsipa Kalendaria
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	2,646,610,20	1,860,592.00	-29.7%
TOTAL, BOOKS AND SUPPLIES			4,313,933,27	3,542,592.00	-17.9%
ERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,722.83	5,250.00	-21.9%
nsurance		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%

Unaudited Actuals Building Fund Expenditures by Object

<u>Description</u> R	lesource 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		6,866,904.09	4,556,902.00	-33.6%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			88,220,841.90	131,679,673.00	49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)				·	
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					•
Repayment of State School Building Fund					
Aid - Proceeds from Bonds	•	7435	0.00	0.00	0.0%
Debt Service - Interest		7438	00,0	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			100,515,930.89	141,277,838.00	40.6%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		-			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.0%
INTERFUND TRANSFERS OUT		÷.			
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,700,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,700,000.00	0.00	

Description Resource Codes	o Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES	S Object oodes	Onducted Actuals	Dauger	Difference.
SOURCES				
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
(c) TOTAL, SOURCES		100,000,000.00	70,000,000.00	-30.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
All Other Financing Uses	7699	0,00	0,00	0.0
(d) TOTAL, USES	·	0.00	0.00	0.0
CONTRIBUTIONS		Chapter of the control of the contro	ing pagagan ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at Tanggan ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang at ang	
Contributions from Unrestricted Revenues	8980	0.00	0:00	0:0
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS	· 225	0,00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		94,300,000.00	70,000,000.00	-25.8

Unaudited Actuals Building Fund Expenditures by Function

					(Mohadista cari
Description	Francis O - d	Object O	2011-12	2012-13	Percent
A. REVENUES	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)			e a Consisiant out		
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999			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	7		100,515,930.89	141,277,838.00	40.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,992,136.65)	(140,727,838.00)	42.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8000 8000	0.00	2.00	0.00
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	5,700,000.00	0.00	-100.0%
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%

Unaudited Actuals Building Fund Expenditures by Function

					
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(4,692,136.65	(70,727,838.00)	1407.49
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) Necessarists	4 -		105,967,989.44	35,240,151.44	-66.7%
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	2002-200-100-100-100-100-100-100-100-100	17,893,987.93	
e) Unassigned/Unappropriated				STERRO PRESENTATION	
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	88,324,001.51	17,346,163.51
Total, Restric	cted Balance	88,324,001.51	17,346,163.51

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					e especialiste de la company d
- · · · · · · · · · · · · · · · · · · ·				nation Cabas Annos. Casacanas apartin	
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
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	440.441.4	*****	2,384,880.73	557,000.00	-76,6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	<u> </u>		(2,158,460.57)	(397,000.00)	-81.6%
D. OTHER FINANCING SOURCES/USES					
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		7000-7025	0.00	0.00	0.070
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%

			,		
			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND	·	•			
BALANCE (C + D4)	TOTAL SACRESSIAN TOTAL CONTRACTOR	20.40	(2,158,460.57)	(397,000.00)	-81.69
F. FUND BALANCE, RESERVES		•			
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	0.09
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	Little (1970)
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			emingsbegindskertet ut og friftenskelagetet de	religios de la compaña de la compaña de la compaña de la compaña de la compaña de la compaña de la compaña de La compaña de la compaña d	
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					ionourierii fiinteeliko Galaisi kaasaa Salai
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9110 9111 9120 9130 9135 9140 9150 9290 9310 9320 9330	0.00		
9111 9120 9130 9135 9140 9150 9200 9290 9310	0.00 0.00 0.00 0.00 0.00 1,161,285.41 2,746.37 0.00 200,000.00		
9120 9130 9135 9140 9150 9290 9310 9320	0.00 0.00 0.00 0.00 1,161,285.41 2,746.37 0.00 200,000.00		
9130 9135 9140 9150 9200 9290 9310	0.00 0.00 0.00 1,161,285.41 2,746.37 0.00 200,000.00		
9135 9140 9150 9200 9290 9310	0.00 0.00 1,161,285.41 2,746.37 0.00 200,000.00		
9140 9150 9200 9290 9310 9320	0.00 1,161,285.41 2,746.37 0.00 200,000.00		
9150 9200 9290 9310 9320	1,161,285.41 2,746.37 0.00 200,000.00		
9200 9290 9310 9320	2,746.37 0.00 200,000.00		
9290 9310 9320	200,000.00	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
9310 9320	200,000.00		
9320	Strategic and the		
	0.00		
9330			
	0.00		
9340	0.00		
9400			
	2,166,436.31		
			•
9500	856,479.48	=	
9590	0,00		
9610	0.00	_	
9640	0.00	_	
9650	0.00	=	
9660			
	856,479.48	_	
=	9590 9610 9640 9650	9590 0,00 9610 0,00 9640 0,00 9650 0,00 9660 856,479.48	9590 0.00 9610 0.00 9640 0.00 9650 0.00 9660

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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE				-	
Tax Relief Subventions Restricted Levies - Other		İ			
Homeowners' Exemptions		8575 ·	0.00	0.00	. 0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0,00	0.0
TOTAL, OTHER STATE REVENUE		•	0.00	0,00	0.0
OTHER LOCAL REVENUE			0.00	0,00	
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
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	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
Sales		8629	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	12,462.28	10,000,00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees	•	8681	213,957.88	150,000.00	-29.99
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%
OTAL, OTHER LOCAL REVENUE			226,420.16	160,000.00	-29.3%
DTAL, REVENUES			226,420.16	160,000.00	-29.3%

	•				
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES				·	
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.
CLASSIFIED SALARIES	. •				
Classified Support Salaries		2200	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0,
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS	•				
	•				
STRS		3101-3102	0.00	0.00	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	a A	3401-3402	0.00	0.00	0,0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
OOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0:00	ing and a second
Books and Other Reference Materials		4200	0.00	0:00	0.0
Materials and Supplies		4300	0.00	1,000.00	No.
Noncapitalized Equipment	•	4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	1,000.00	Ne Ne

SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services				
Subagreements for Services				
	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
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	-22.19
Professional/Consulting Services and Operating Expenditures	5800	38,949.23	63,000.00	61.79
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	JRES	213,528.67	169,000.00	-20,99
PAPITAL OUTLAY				
Land	6100	0.00	0.00	0.09
Land Improvements	6170	0,00	0.00	0.09
Buildings and Improvements of Buildings	6200	2,171,352.06	387,000.00	-82.29
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0,00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		2,171,352.06	387,000.00	-82,29
THER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)	0.00	0.00	0.09
OTAL, EXPENDITURES	·	2,384,880.73	557,000.00	-76.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
NTERFUND TRANSFERS	Leavaice Codes	Object Codes	Shaudhed Actuals	Duaget	DILLELEUCE
WEIG OND THANGE INC					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	. 0.0
INTERFUND TRANSFERS OUT	,,		:	0.00	
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0
		7019			
(b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES			0.00	0.00	0.
SOURCES					
Proceeds	•				
Proceeds from Sale/Lease- Purchase of Land/Buildings	* **	8953	0.00	0.00	0.
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965			
Long-Term Debt Proceeds		0903	0.00	0.00	0.
Proceeds from Certificates of Participation		8971	0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.1
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.4
All Other Financing Sources		8979	0.00	0.00	0.0
c) TOTAL, SOURCES			0.00	0.00	0.1
JSES					
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
i) TOTAL, USES			0.00	0.00	0.0
ONTRIBUTIONS				Station College of Co. College of College of Co.	full fu
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0
Contributions from Restricted Revenues	•	8990	0.00	0.00	0.0
e) TOTAL, CONTRIBUTIONS			and the second second second	0.00	
	····	1983			

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Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					un den ser de la la la la la la la la la la la la la
1) Revenue Limit Sources		8010-8099	0.00	0.00	
2) Federal Revenue	٠.	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. EXPENDITURES (Objects 1000-7999)					all of the same of
					i e chiaci. A i originale
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	100 mm	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	0.09
10) TOTAL, EXPENDITURES			2,384,880.73	557,000.00	-76.69
E. EXCESS (DEFICIENCY) OF REVENUES			·		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,158,460.57)	(397,000.00)	-81.69
O. OTHER FINANCING SOURCES/USES					. 1500-
1) Interfund Transfers			·		
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses Sources		8930-8979		2.22	
b) Uses			0.00	0.00	0.09
3) Contributions		7630-7699	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,158,460.57) (397,000.00)	-81.69	
F. FUND BALANCE, RESERVES	***************************************	, <u>, , , , , , , , , , , , , , , , , , ,</u>	(2,130,400.37	(391,000.00)	-01.07	
1) Beginning Fund Balance				l.		
a) As of July 1 - Unaudited		9791	3,468,417.40	1,309,956.83	-62.29	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)	e e		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%	
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,309,956.83	912,956.83	-30.3%	
Nonspendable Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.09	
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	Г.	1,309,956.83		arrend ocasione	
Other Assignments	0000	9780		912,956.83		
e) Unassigned/Unappropriated			a a hais ann			
Reserve for Economic Uncertainties	÷	9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	Unaudited Actuals	2012-13 Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
					0.541950.4764
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. EXPENDITURES	·				
1) Certificated Salaries		1000-1999	0.00	0.60	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%
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		<u> </u>	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
D. OTHER FINANCING SOURCES/USES			15,847,380.41	11,609,844.00	-26.7%
					İ
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%
Other Sources/Uses 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		Γ	0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,847,380.41	11,609,844.00	-26.7
F. FUND BALANCE, RESERVES					
Beginning Fund Balance 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
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	•	9740	15,861,336.17	27,471,180.17	73.2
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00 1
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Object C-3	2011-12	2012-13	Percent
Description Resource Codes G. ASSETS	Object Codes	Unaudited Actuals	Budget	Difference
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		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Deferred Revenue	9650	0.00		
6) Long-Term Liabilities	9660			
7) TOTAL, LIABILITIES		0.00		
FUND EQUITY				
Ending Fund Balance, June 30				
(must agree with line F2) (G10 - H7)		15,861,336.17		

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE	•				
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	· .		0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.09
TOTAL, OTHER STATE REVENUE			15,826,197.20	11,599,844.00	-26.7%
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	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%
TOTAL, OTHER LOCAL REVENUE	· · · · · · · · · · · · · · · · · · ·		21,183.21	10,000.00	-52.8%
OTAL, REVENUES			15,847,380.41	11,609,844.00	-26.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES	·				
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	÷	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS		· · · · .			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Subagreements for Services	Description F	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Travel and Conferences	SERVICES AND OTHER OPERATING EXPENDITURES					
Insurance	Subagreements for Services		5100	0.00	0.00	0.0
Operations and Housekeeping Services 5500 0.00 0.00 0.00	Travel and Conferences		5200	0.00	0.00	0.0
Rentals, Leases, Rapairs, and Noncapitalized Improvements 5600	Insurance		5400-5450	0.00	0.00	0,0
Transfers of Direct Costs	Operations and Housekeeping Services		5500	0.00	0.00	0,
Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Transfers of Direct Costs	***	5710	0:00	0.00	0.
Operating Expenditures	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Communications 5900 0.00 0.00 0.00	_					
### COTAL, SERVICES AND OTHER OPERATING EXPENDITURES #### APITAL OUTLAY ### APITAL OUTL						0.
APITAL OUTLAY Land 6100 0.00 0.00 0.00 Land Improvements 6170 0.00 0.00 0.00 Buildings and Improvements of Buildings 6200 0.00 0.00 0.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 Equipment 6400 0.00 0.00 Equipment Replacement 6500 0.00 0.00 FOTAL, CAPITAL OUTLAY 0.00 0.00 THER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 711 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00		•	5900			0.
Land 6100 0.00 0.00 0.00		URES	•	0.00	0,00	0.
Sulldings and Improvements Section Sulldings Section Sulldings Section Sulldings Section Sulldings Section	APITAL OUTLAY					
Buildings and Improvements of Buildings 6200 0.00 0.00 0.00	Land		6100	0.00	0,00	0.
Books and Media for New School Libraries 6300	Land Improvements		6170	0.00	0.00	0.
Community	Buildings and Improvements of Buildings		6200	0.00	0.00	0.
Equipment Replacement 6500 0.00 0.00 0.00 FOTAL, CAPITAL OUTLAY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			6300	0.00	0.00	0.
Equipment Replacement 6500 0.00 0.00 0.00 COTAL, CAPITAL OUTLAY 0.00 0.00 0.00 COTAL, CAPITAL OUTLAY 0.00 0.00 0.00 COTAL, CAPITAL OUTLAY 0.00 0.00 COTAL, CAPITAL OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 7211 0.00 0.00 0.00 0.00 0.00 COTAL OUTCOME TO Districts or Charter Schools 7211 0.00 0.00 0.00 0.00 0.00 COTAL OUTCOME TRANSFERS Out to All Others 7213 0.00 0.00 0.00 COTAL OUTCOME TRANSFERS Out to All Others 7299 0.00 0.00 0.00 COTAL OUTCOME TO DEbt Service - Interest 7438 0.00 0.00 0.00 COTAL OUTCOME TO DEbt Service - Principal 7439 0.00 0.00 0.00 0.00 COTAL OUTCOME TO DEbt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 COTAL OUTCOME TO DEbt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			Ī			. 0.
COTAL, CAPITAL OUTLAY			Ī			0.
### THER OUTGO (excluding Transfers of Indirect Costs) Dither Transfers Out						0.
Other Transfers Out 7211 0.00 0.00 To Districts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00		· · · · · · · · · · · · · · · · · · ·		0.00	0.00	
Transfers of Pass-Through Revenues 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00	· · · · · · · · · · · · · · · · · · ·					
To Districts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00						
To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00	——————————————————————————————————————		7211	0.00	0.00	0.
All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00	To County Offices		7212	0.00	0.00	0.
Debt Service 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00	To JPAs		7213	0.00	0.00	0.
Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00	All Other Transfers Out to All Others		7299	0.00	0.00	0.
Other Debt Service - Principal 7439 0.00 0.00	Debt Service					
	Debt Service - Interest		7438	0.00	0.00	0.
	Other Debt Service - Principal		7439	0.00	0,00	0.
FOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00	FOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0,1
	DTAL, EXPENDITURES		İ	0.00	0.00	

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0,0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.04

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					J. Word of the Control of the Contro
SOURCES					
Proceeds					
Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0,00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds			0.00	0.00	0.07
Proceeds from Certificates of Participation		8971	0.00	0.00	. 0.0%
Proceeds from Capital Leases	+	8972	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00		0.0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		00,0	0.00		0.0%
USES		-	0.00	0.00	0.0%
		·			
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
(d) TOTAL, USES		£6	0.00	0.00	0.0%
CONTRIBUTIONS				of all the same of pre-	
Contributions from Unrestricted Revenues		8980			
•			0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0 <u>%</u>
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		
-/			0.00	0.00	0.0%

V / / / / / / / / / / / / / / / / / / /				·	.0.5=9.0
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES				propagation (Section) of Propagation (Section)	i Geril Minicast de 1800. Albeit die dientracie Seal
4. B					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
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. EXPENDITURES (Objects 1000-7999)					l ag velt med belgde i dig den bel dig gebre den blitter after og de den blitter blitter af den blitter
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	**************************************
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0:00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,847,380.41	11,609,844.00	-26.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000			
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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 County School Facilities Fund Expenditures by Function

Description	Franklin On lan	Object Oct	2011-12	2012-13	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	-1		15,847,380.41	11,609,844.00	-26.7%
F. FUND BALANCE, RESERVES	•				
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable		<u> </u>	15,861,336.17	27,471,180.17	73.2%
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	0.001	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%

West Contra Costa Unified Contra Costa County

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
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, Restric	ted Balance	15,861,336.17	27,471,180.17

Description R	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES			manulus mas medicus pres resultations de la massa de la massa de la massa de la massa de la massa de la massa de la massa de la massa d	e procesom de la como Escalabación de la como	(25 in manufactur) 15 in 1825 (1886)
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
3. EXPENDITURES					
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	235,868.81	806,000.00	241.7
6) Capital Outlay		6000-6999	518,032.78	197,000.00	-62.0
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	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(233,145.45)	(306,960.00)	31.79
ON OTHER FINANCING SOURCES/USES					•
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0,00	0.00	0.09
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0:00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	•	Ţ	0.00	0.00	0.09

		A**	<u> </u>	2-005-7	
·					
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	- Control - Cont		(233,145.45	(306,960.00)	31.7%
F. FUND BALANCE, RESERVES					
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%
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				anisani di kamata sans	
310168		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		4,824,468.98		
Other Assignments	0000	9780		5,419,508.98	er i State Barboo
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 Code	es Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS				
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			•
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	en galaine problèm Mors de les la langue		
10) TOTAL, ASSETS	· · · · · · · · · · · · · · · · · · ·	6,949,675.63	•	
. LIABILITIES				
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		
FUND EQUITY				
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
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	-				
Other Local Revenue					. ,
Community Redevelopment Funds Not Subject to RL Deduction		8625	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 Investment	S	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%
TOTAL, OTHER LOCAL REVENUE			574,702.74	780,040,00	35.7%
TOTAL, REVENUES			574,702.74	780,040.00	35.7%;

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES	•				
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%
TOTAL, CLASSIFIED SALARIES			6,908.81	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	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%
TOTAL, EMPLOYEE BENEFITS	- · · · · · · · · · · · · · · · · · · ·		809.97	0.00	-100.0%
BOOKS AND SUPPLIES					
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
TOTAL, BOOKS AND SUPPLIES			46,227.82	84,000.00	81.7%

			2011-12	2012-13	Percent
Description F	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	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
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		235,868.81	806,000.00	241.
APITAL OUTLAY					
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
TOTAL, CAPITAL OUTLAY			518,032.78	197,000.00	-62.0
THER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out			·		
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal	. '	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		0.00	0.00	0.0
					34.
OTAL, EXPENDITURES			807,848.19	1,087,000.00	

	<u></u>		2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		•	e e e	a · ·	
			-		
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0,
Other Sources				ĺ	
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.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	O.
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.1
d) TOTAL, USES	·		0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	6,00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES					
a - b + c - d + e)			0.00	0.00	0.0

Attack					
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					Seria in serial de la Propinsione
·					
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. EXPENDITURES (Objects 1000-7999)		· .			
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(233,145.45)	(306,960.00)	31.7%
O. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	. 0.00	0.00
b) Uses		7630-7699	0.00		0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0393		0.00	0.0%
T) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

			2011-12	2010 15	
Description	Function Codes	Object Code		2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(233,145.45)	(306,960.00)	31.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				į	
a) As of July 1 - Unaudited	1 · · · · · · · · · · · · · · · · · · ·	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%
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		9740	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)	N.	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	4	9789			
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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

		•	2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
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	-100.09
B. EXPENDITURES					11 Mase 5 1 6 15 Marks 5 1 1
1) Certificated Salaries		1000 1000			Distriction : Lagrandistriction
Classified Salaries		1000-1999 2000-2999	0.00	0.00	0.09
3) Employee Benefits	•	3000-3999	0.00	0.00	0.03
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			13,604,928.46	0.00	-100.0%
OTHER FINANCING SOURCES/USES		i			
Interfund Transfers a) Transfers in		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES			14,770,140.52	0.00	-100.0%
Beginning Fund Balance a) As of July 1 - Unaudited		9791	32,024,201.77	40 704 040 00	40.404
b) Audit Adjustments					46.1%
		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)			46,794,342.29	46,794,342.29	0.0%
Components of Ending Fund Balance			all displaces to story a	et (fat Guero) 2.44	BEGANN SUNIS
a) Noлspendable Revolving Cash		9711		0.00	
Stores		9712	0.00		
Prepaid Expenditures			SALES SUBJECT BOOK S	0.00	0.0%
		9713	0.00	0.00	8.50.00
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					1960 A. Albert (1943
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	4	9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	46,763,535.03		
The state of the state of		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)		i .
9) Fixed Assets		9400			
10) TOTAL, ASSETS			46,794,342.83		
H. LIABILITIES				•	
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.54		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0,00		
6) Long-Term Liabilities		9660	oksi palamishi kalendari 1989 Skot pakadi pinebug		
7) TOTAL, LIABILITIES			0,54	·	•
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			46,794,342.29		

·			2011-12	2042.42	D
Description	Resource Codes	Object Codes	Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	3,114,275.75	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,114,275.75	0.00	-100.0%
OTHER STATE REVENUE		`			
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%
TOTAL, OTHER STATE REVENUE			675,181.31	0.00	-100.0%
OTHER LOCAL REVENUE					
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 Investment	s	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,439,796.43	0,00	-100.0%
OTAL, REVENUES			58,229,253.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indire	ct Costs)				
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%
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		44,624,325.03	0.00	-100.0%
TOTAL, EXPENDITURES			44,624,325.03	0.00	

•			2011-12	2042 42	D
Description	Resource Codes	Object Codes		2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0
OTHER SOURCES/USES					
SOURCES			:		
		İ			ı
Other Sources					ı
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979 .	1,165,212.06	0.00	-100.09
(c) TOTAL, SOURCES		*.	1,165,212.06	0.00	-100.0
USES	-				100.0
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					. gardrida (1988) Leon describer
Contributions from Unrestricted Revenues		8980	0.00	odini od postali od 191 postaj pri prima od 191	
Contributions from Restricted Revenues				0.00	0.0%
e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0:09
6) TOTAL, CONTINED TIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
a - b + c - d + e)			1,165,212.06	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES				escolosios se se como Algentistas se controlos	
					numer grade de la Administração
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	
B. EXPENDITURES (Objects 1000-7999)				Sulfied out their Briggs of Sulfiers	
1) Instruction	1000-1999		0.00	0.00	
2) Instruction - Related Services	2000-2999		0.00		0.0
3) Pupil Services	3000-3999		0.00	0.00	'0.0 '0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	34145500es
7) General Administration	7000-7999			0,00	
8) Plant Services	8000-8999		0.00	0:00	0.09
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	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES	•				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,604,928.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	1 165 010 00	0.00	
b) Uses		· [1,165,212.06	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		<u> </u>	1,165,212.06	0.00	0.09

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,770,140.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			46,794,342.29	46,794,342.29	0.0%
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	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					enne sou le chainmeachte s Built de geallaine as des
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource	e Description		Unaudited Actuals	2012-13 Budget	
Total, Restric	ted Balance			0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES		·			
1) Payanya Limit Caynaa		2242.22			
1) Revenue Limit Sources	·	8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES	•			enteres de la la la la la la la la la la la la la	
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7 400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES					400
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,503.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		.	·		
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	A 60'
b) Uses				0.00	0.0%
3) Contributions		7630-7699	0.00	0,00	0.0%
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

Description	Resource Codes	Object Code	2011-12 s Unaudited Actuals	2012-13 Budget	Percent Difference
E NET INCREASE (DECREASE) IN SUIT		a sjeet oode	S Change Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			/004 Fno 50		
F. FUND BALANCE, RESERVES			(234,503.50	0,00	-100.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	•	9791	1,276,876,79	1,042,373.29	40.40/
b) Audit Adjustments		9793	0.00		-18.4%
c) As of July 1 - Audited (F1a + F1b)		0,00		3,33	0.0%
,			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				1,072,070.20	0.0%
a) Nonspendable Revolving Cash		9711	Marie Sanda		
			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					0.076
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	nencialis (Alberte) Brokelisti (Elipsi)
e) Unassigned/Unappropriated		9		ig pillio les es	
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 Cod	2011-12	2012-13	Percent
G. ASSETS	Nesource Codes	Object Codes	Unaudited Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Trea	sury	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		4
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		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0,00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY	4 · · · ·				
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies				·	
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu					
Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes	•	8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes			ľ		
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		Ì			
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
OTAL, REVENUES		-	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

	·			in.cs
Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
s)	·			
	7433	0.00	0.00	0.0%
	7/13/	0.00	0.00	0.000
				0.0%
	7439			-100.0% 0.0%
t Costs)		234,503.50	0.00	-100.0%
		004 500 50		-100,0%
	•)	7433 7434 7438 7439	Resource Codes Object Codes Unaudited Actuals 7433 0.00 7434 0.00 7438 234,503.50 7439 0.00	Resource Codes Object Codes Unaudited Actuals Budget 7433 0.00 0.00 7434 0.00 0.00 7438 234,503.50 0.00 7439 0.00 0.00 Costs) 234,503.50 0.00

	·				
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	•	37.13	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				0.00	0.076
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					,
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	· .	7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS		500 00 00 00 00 00 00 00 00 00 00 00 00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES	· .		0.00	0.00	. 0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) looks attach					
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%
C. EXCESS (DEFICIENCY) OF REVENUES	•				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(234,503.50)	0.00	100.0%
D. OTHER FINANCING SOURCES/USES			(204,000.30)	0.00	-100.0%
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%

The state of the s				west.	
			2011-12	2012-13	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(234,503.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,276,876.79	1,042,373.29	-18.49
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,042,373.29	1,042,373.29	0.0%
a) Nonspendable Revolving Cash			A STANDARD TO STANDARD TO STANDARD TO STANDARD TO STANDARD TO STANDARD TO STANDARD TO STANDARD TO STANDARD TO S	CONTRACTOR OF STREET	
		9711.	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others	•	9719	0.00	0.00	00%
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	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780	1,042,373.29		
Other Assignments	0000	9780		1,042,373.29	nii Grafizalauss, etsi
e) Unassigned/Unappropriated			Marin Carl in Virginia		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

West Contra Costa Unified Contra Costa County

Unaudited Actuals Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

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

Dogariation	_		2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					100
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
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0:00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,130,607.58	0.00	
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES			(8,100,007.35)	0.00	<u>-100</u> .0%
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
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,100,007.35)	(900,000.00)	-88.9%
F. FUND BALANCE, RESERVES			10,100,007.30)	(300,000,007	,
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	0.09
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			920,373.41	20,373.41	-97.8%
a) Nonspendable			Mark Charles 1	allicansi (CC) spilari	
Revolving Cash		9711	0.00	0,00	0.09
Stores		9712	0.00	0.00	0.09
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	20,010.41	
Other Assignments	0000	9780		373.41	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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
G. ASSETS					
Cash a) in County Treasury		9110	30.07		
•					
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	4	9140	0.00		
2) Investments		9150	915,557.88	•	
3) Accounts Receivable		9200	4,785.46		
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		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			920,373.41		

	<u></u>			
Description Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE				
Other Federal Revenue	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.09
OTHER STATE REVENUE				
All Other State Revenue	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
OTHER LOCAL REVENUE				
Interest	8660	30,600.23	0.00	
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.09
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		30,600.23	0.00	-100.0%
TOTAL, REVENUES		30,600.23	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		8,130,607.58	0.00	-100.0%
OTAL, EXPENDITURES		8,130,607.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS		i			
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	900,000.00	Ne
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	900,000.00	Ne
OTHER SOURCES/USES					
SOURCES	,			·	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	2.00	0.00
(c) TOTAL, SOURCES	ı	03/1		0.00	0.0
USES			0.00	0.00	0.0
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(d) TOTAL, USES	<u> </u>	3	0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0:00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		2		0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	·		0.00	(900,000.00)	Nev

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES	· · · · · · · · · · · · · · · · · · ·			Carrello (Carrelo (Ca	
1) Revenue Limit Sources		2040 0000			
2) Federal Revenue		8010-8099	0.00	0.00	0.0
Other State Revenue		8100-8299	0.00	0.00	0.09
Other State Revenue Other Local Revenue		8300-8599	0.00	0.00	0.09
5) TOTAL, REVENUES		8600-8799	30,600.23	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)		and the second	30,600.23		-100.09
1) Instruction	1000-1999		0.00	0.00	
2) Instruction - Related Services	2000-2999	-	0.00	0.00	0:09
3) Pupil Services	3000-3999	-	0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0,00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) OTHER FINANCING SOURCES/USES			(8,100,007.35)	0.00	-100.0%
1) Interfund Transfers				j	
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	900,000.00	New
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		3000	0.00	(900,000.00)	0.0%

Unaudited Actuals Debt Service Fund Expenditures by Function

	•				·
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(8,100,007.35	(900,000.00	-88.9%
F. FUND BALANCE, RESERVES	·				
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) Nanagarately			920,373.41	20,373.41	-97.8%
Nonspendable Revolving Cash		9711	0.00	0.00	100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Jan 100 Ja
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	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	920,373.41	20,373,41	-
Other Assignments	0000	·	20,373.41	20,010,41	-97.8%
Other Assignments	0000	9780		20,373.41	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

Resource	Description	 	2011-12 Unaudited Actuals	2012-13 Budget
i i				
Total, Restric	ted Balance		0.00	0.00

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes		2012-13 Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.01
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. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	62,344.01	70,181.00	12.69
3) Employee Benefits		3000-3999	33,195.04	36,592.00	10.29
4) Books and Supplies		4000-4999	48,365.59	1,000.00	-97.99
5) Services and Other Operating Expenses		5000-5999	2,197,119.53	2,126,420.00	-3.29
6) Depreciation		6000-6999	0,00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	olog Olog
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0:09
9) TOTAL, EXPENSES			2,341,024.17	2,234,193.00	-4.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			20,139,20	(104,193.00)	-617.49
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0,0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	Ø:00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description Re	esource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			20,139.20	(104,193,00)	-617.49	
F. NET ASSETS/POSITION		-		(101,100.00)	-017.4	
1) Beginning Net Assets/Position						
a) As of July 1 - Unaudited		9791	1,800,850.76	1,820,989.96	1.19	
b) Audit Adjustments		9793	0.00	0.00	0.09	
c) As of July 1 - Audited (F1a + F1b)			1,800,850.76	1,820,989.96	1.19	
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	1,19	
2) Ending Net Assets/Position, June 30 (E + F1e)			1,820,989.96	1,716,796.96	-5.79	
Components of Ending Net Assets/Position						
 a) Capital Assets, Net of Related Debt/Net Investment in C 	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
G. ASSETS					
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	4	9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,352,039.75		

<u> Description</u>	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
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	e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	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		
NET ASSETS/POSITION					
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
In-District Premiums/					• •
Contributions	•	8674	1,731,000.00	1,800,000.00	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
TOTAL, OTHER LOCAL REVENUE			2,361,163.37	2,130,000.00	-9.89
OTAL, REVENUES			2,361,163.37	2,130,000.00	

·					
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES		"			V 100 MM
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
TOTAL, CLASSIFIED SALARIES			62,344.01	70,181.00	12.6%
EMPLOYEE BENEFITS					12.070
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%
FOTAL, EMPLOYEE BENEFITS			33,195.04	36,592.00	10.2%
OOKS AND SUPPLIES					10.270
Books and Other Reference Materials		4200	0.00	0.00	0.0%
flaterials and Supplies		4300	45,340.82	1,000.00	-97.8%
loncapitalized Equipment		4400	3,024.77	0.00	-100.0%
OTAL, BOOKS AND SUPPLIES			48,365.59	1,000.00	-97.9%

<u>Description</u> Re	esource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,197,119,53	2,126,420.00	-3.2%
DEPRECIATION					-0.270
Depreciation Expense	•	6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTAL, EXPENSES			2,341,024.17	2,234,193.00	-4.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS		İ			
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
		·			4
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
				İ	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
(c) TOTAL, SOURCES		0300		0.00	0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	·	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00		ilos mas cilcarnia ana stata de 200
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
EXPENSES (Objects 1000-7999)		**************************************			
1) Instruction	1000-1999	-	0.00	0.00	and maketing and
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	ones cos o
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0,00	Tiph said tiple 1
6) Enterprise	6000-6999		2,341,024.17	2,234,193.00	-4.6%
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	in and their Rose in	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
0) TOTAL, EXPENSES			2,341,024.17	2,234,193.00	-4.6%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					,
FINANCING SOURCES AND USES (A5 - B10)			20,139.20	(104,193.00)	617.4%
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00		
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.0%
a) Sources b) Uses		8930-8979	0.00	0.00	0.0%
Contributions		7630-7699 8980-8999	0.00	0.00	0.0%
		0980-8999 PM	0.00	0.00	0.0%

Description Fu	nction Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			20,139.20	(104,193.00)	
NET ASSETS/POSITION			20,100,20	(104,195.00)	-617.49
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 Cap 	oital 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%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Balance Detail

Resource Description	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
A. REVENUES					
4) Daviero Lierte O.					
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	0.09
4) Other Local Revenue		8600-8799	20,160,857.76	19,554,417.00	-3.0
5) TOTAL, REVENUES	and the state of		20,160,857.76	19,554,417.00	-3.09
B. EXPENSES		•			
1) Certificated Salaries		1000-1999	0.00		
2) Classified Salaries		2000-2999	0.00	0,00	0.09
3) Employee Benefits		3000-3999	Des Oliver O.do	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	19,055,391.50	19,602,249.00	2.99
6) Depreciation		6000-6999	0.00	0.00	0:0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1,105,466,26	(47,832.00)	-104.3%
OTHER FINANCING SOURCES/USES		-			
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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 Re	source Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET ASSETS/POSITION (C + D4)			1,105,466.26	(47,832.00)	-104.3
F. NET ASSETS/POSITION					774.0
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 Ca	pital 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	-0.49

			2011-12	2040 47	
Description Re	esource Codes	Object Codes		2012-13 Budget	Percent Difference
G. ASSETS					
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		3400	42.940.974.05		
LIABILITIES			12,819,874.95	•	
1) Accounts Payable		2502			
Due to Grantor Governments		9500	0.00		
		9590	6,00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
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		
NET ASSETS/POSITION					
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
OTHER LOCAL REVENUE	•				
Other Local Revenue					
Interest		8660	38,635.13	37,500.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts					
In-District Premiums/ Contributions		8674	10.0		
Other Local Revenue		6674	19,247,781.02	19,516,917.00	1.49
All Other Local Revenue		8699	874,441.61	0.00	100.0%
TOTAL, OTHER LOCAL REVENUE			20,160,857.76	19,554,417.00	
DTAL, REVENUES	+ + + + + + + + + + + + + + + + + + +		20,160,857.76	19,554,417.00	~3.0%
RVICES AND OTHER OPERATING EXPENSES				10,004,417.00	-3.0%
subagreements for Services	. '	5100	0.00	0.00	0.0%
rofessional/Consulting Services and Operating Expenditures		5800	40.055.004.50		0.070
OTAL, SERVICES AND OTHER OPERATING EXPENSES		3800	19,055,391.50	19,602,249.00	2.9%
CITAL OF WIDES AND OTHER OPERATING EXPENSES			19,055,391.50	19,602,249.00	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					-
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		_	0.00	0.00	
OTHER SOURCES/USES				0.00	0.05
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		ſ	0.00	0.00	
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES	<u> </u>	Γ	0.00	0.00	
CONTRIBUTIONS			recha Semanti Las la chestas		0.0% Safrical Services 1998 Principal Services 1998
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES 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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	
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. EXPENSES (Objects 1000-7999)		**************************************			
1) Instruction	1000-1999		0.00	0.00	100 CAR (MAR)
2) Instruction - Related Services	2000-2999		0,000	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999	33 8	0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	2 m 10 m 10 m 10 m 10 m 10 m 10 m 10 m 1
6) Enterprise	6000-6999	33.7	19,055,391.50	19,602,249.00	2.99
7) General Administration	7000-7999		0.00	0,00	0.09
8) Plant Services	8000-8999	_	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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
OTHER FINANCING SOURCES/USES			1,105,466.26	(47,832.00)	
Interfund Transfers a) Transfers in		8900-8929			
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses Sources		8930-8979	0.00		0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
1) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description Func	tion Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			1,105,466.26	(47.832.00)	-
F. NET ASSETS/POSITION			1,155,100.20	(47,652.00)	
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	al 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%

Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	29,890.46	29,890.46
Total, Restr	icted Balance	29,890.46	29,890.46

Description	Object Codes	2011-12 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	3,176,081.0
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)		-
LIABILITIES		3,218,692.48
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	0.00
3) TOTAL, LIABILITIES (Must equal A5)	9020	3,218,692.48
		3,218,692.48

ASSETS		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance
Cash					Additions	Deletions	June 30
in County Treasury Fair Value Adjustment to	9110	3,176,081.07		3,176,081.07			3,176,081.0
Cash in County Treasury in Banks	9111	0.00		0.00			0.0
	9120	0.00		0.00			0.0
Collections Awaiting Deposit	9140	0.00		0.00			0.0
	9150	0.00		0.00			0.0
Accounts Receivable	9200	42,611.41		42,611.41			
Due from Other Funds	9310	0.00		0.00			42,611.4
TOTAL, ASSETS		3,218,692.48	0.00	3,218,692.48	0.00		0.0
IABILITIES			0.00	3,210,092.40	0.00	0.00	3,218,692.4
Due to Other Funds	9610	0.00		0.00			
Due to Student Groups/				0.00			0.0
Other Agencies	9620	3,218,692.48		3,218,692.48			2 240 000 44
OTAL, LIABILITIES		3,218,692.48	0.00	3,218,692.48	0.00	0.00	3,218,692.48 3,218,692.48

	2011-12 (Jnaudited Ad	tuals	2	012-13 Budg	of
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limi ADA
ELEMENTARY			······································	27.07.	, Alliladi ADA	APA
General Education			19,162.43	19,354.00	19,193.22	19,158.00
a. Kindergarten	2,319.96	2,321.88		1.0	10,100.22	10,100.00
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		A CONTRACT	te attaches	ele escale de la co
 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					200	
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					21.02	02.00
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
HIGH SCHOOL				,	10,000.00	20,020.00
General Education			6,962.49	6,801.08	6,950.00	6,967.70
Grades Nine through Twelve	6,705.85	6,661.85		0,007.00	0,000.00	0,307.70
b. Continuation Education	216.90	202.52				
 Copportunity 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						31.00
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
COUNTY SUPPLEMENT					1,0-10.00	1,000.70
7. County Community Schools (EC 1982[a])						
a. Elementary			•			
b. High School						··
8. Special Education						
a. Special Day Class - Elementary		i				
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	<u> </u>			j		
7. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
0. TOTAL, K-12 ADA					0.00	0.00
(sum lines 3, 6, and 9)	27,597.70	27,555.27	27,643.86	27,482.17	27,379.58	27,593.70
1. ADA for Necessary Small Schools					27,070.00	21,080.10
also included in lines 3 and 6.	4 2 2 4					j
2. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

	2011-12 l	Jnaudited Ac	tuals	2	012-13 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Lim ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and	4.4	State Andrews				or any or service
Students 19 or Older Not			56.05	ransana sa	and a make	
Continuously Enrolled Since Their						alera o de sa
18th Birthday, Participating in				all all an areas		
Full-Time Independent Study*				建设金额		
16. TOTAL, CLASSES FOR ADULTS	100000000000000000000000000000000000000					
(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
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*		制度 化高层				
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS	240.00					
(sum lines 19 and 20)	建筑的建筑			to de provincia de		No. of the second
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				i		i
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)*						
CHARTER SCHOOLS	·					
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident						
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset			'			
recorded on line 30 in Form RL)			-			
b. All Other Block Grant Funded Charters		***				
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA						
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*		3.00	5.56	0.50	5.00	3.00
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFER					
8. Regular Elementary and High School ADA (SB 937)		· I				

^{*}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.

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance
Governmental Activities: Capital assets not being depreciated:					n	
Land	52,371,291.00		52,371,291.00			52 371 201 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	356,092,556.00
Capital assets being depreciated: Land Improvements	61,980,429.00		61 980 429 00			000 420 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 Depredation for:	100 00 F 00 00 00 00 00 00 00 00 00 00 00					
Building	(409 500 035 00)	-	(39,520,162.00)	(1,526,023.00)		(41,046,185.00)
	(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)
l otal 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
Business-Type Activities:						
Land			000			c c
Work in Progress			00.0			0.00
Total capital assets not being depreciated	0.00	0.00	00.0	000	000	0.00
Capital assets being depreciated:					2	000
Land Improvements			0.00			0.00
Buildings			00:00			0.00
Equipment			0.00	-		0.00
Total capital assets being depreciated	00.00	00.00	0.00	00.0	00.0	0.00
Accumulated Depreciation for:						
Land Improvements			00.00			0.00
Buildings			0.00	-		0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	00.00	0.00	00:00	00.00	0.00
l otal capital assets being depreciated, net	0.00	00:00	0.00	0.00	00:00	0.00
Business-type activity capital assets, net	0.00	00.00	0.00	0.00	00.00	0.00

Unaudited Actuals FINANCIAL REPORTS 2011-12 Unaudited Actuals Summary of Unaudited Actual Data Submission

07 61796 0000000 Form CA

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.

<u>Form</u>	<u>Description</u>	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.15%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
ı	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
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	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	V 0.00
i	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$207,836,222.84
	Appropriations Subject to Limit	\$169,191,748.78
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	\$103,131,740.70
ľ	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6 220/
	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	MOE Met
į	If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages:	
ľ	MOE Deficiency Percentage - Based on Total Expenditures	
ļ	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	04.400.450.04
	Approved Transportation Expense - SD/OI	\$4,436,456.81
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is	\$3,214,167.66
	subject to reduction (EC 41851.5[c]).	

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 Date of Meeting: Sep 19, 2012 Clerk/Secretary of the Governing Board (Original signature required) 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 Date:___ County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reports, please contact: For County Office of Education: For School District: Christine Rea Germaine Quiter Name Name District Advisor Director Business Services Title Title 925 942-3411 510 231-1118 Telephone Telephone crea@cccoe.k12.ca.us gquiter@wccusd.net E-mail Address 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)

07 61796 0000000 Form CAT

2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

West Contra Costa Unified	Contra Costa County

FEDERAL PROGRAM NAME	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	IDEA PART R
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3011	3015	3180	3181	3205	3310
LOCAL DESCRIPTION (if any)	8290	8290	8290	8290	8290	8290	8181
AWARD			-				
1. Prior Year Carryover	5,211,258.25	1,479,552.53	0.00	51,623.66	396.392 74	5.534.306.00	00.0
2. a. Current Year Award	8,311,036.00		12,641.00	1,173,876.00	1,127,868.00		5 716 466 00
b. Transferability (NCLB)			-				00.00
c. Other Adjustments							
a. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	8,311,036.00	00:00	12,641.00	1,173,876.00	1,127,868.00	0.00	5.716.466.00
3. Required Matching Funds/Other							
4. I otal Available Award							
(sum lines 1, 2d, & 3)	13,522,294.25	1,479,552.53	12,641.00	1,225,499,66	1 524 260 74	5 534 306 00	5 746 ABB 00
REVENUES						00.000,100.0	0,10,400.00
5. Revenue Deferred from Prior Year		519,940.53			29 834 97	A 808 407 00	
6. Cash Received in Current Year	9,519,903.99	959,612.00	12,641.00	626.098.90	1 127 867 23	4,080,181,00	A 224 E44 00
7. Contributed Matching Funds					07.1001.2.1.		4,554,014.00
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 nn	A 334 614 00
EXPENDITURES					27:20:10:1	00.101,000,1	4,004,014.00
9. Donor-Authorized Expenditures	11,500,849.03	1,479,552.53	12.641.00	212 335 89	1 105 839 39	E 451 808 04	E 746 466 00
10. Non Donor-Authorized					70.700,001,1	17.070,104,0	0,710,400,00
Expenditures					٠		
11. Total Expenditures (lines 9 & 10)	11,500,849.03	1,479,552.53	12,641.00	212.335.89	1 105 832 32	5 451 678 74	E 746 ABB OO
12. Amounts Included in					30.300.00	12.020,100,0	0,7 10,400.00
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	00.0	413 763 01	51 860 88	(669 494 94)	100 000 17
a. Deferred Revenue			i	414.813.01	51,860.88	(17.164,600)	(1,381,852.00)
b. Accounts Payable				25	00.500,10		
c. Accounts Receivable	1,980,945,04			1 050 00		250 404 04	40 010 7
14. Unused Grant Award Calculation				00.000,1		553,431.21	1,381,852.00
(line 4 minus line 9)	2,021,445.22	0.00	000	1 013 163 77	CA OCA SAN	07 773 00	
15. If Carryover is allowed,				100	410440.42	67.770,70	0.00
enter line 14 amount here	2,021,445.22			1.013.163.77	418 428 42	82 677 70	6
16. Reconciliation of Revenue							000
mine 5 plus line 6 minus line 13a	2000						
	11,500,648.03	1,479,552.53	12,641.00	212,335.89	1,105,832.32	5,451,628.21	5,716,466.00

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2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

> West Contra Costa Unified Contra Costa County

3324 3327 8182 8182	
3320 8182	3320
8182	3319 8182
3315 8182	3315 8182
8181	3313 8181
8181	3311
REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	RESOURCE CODE REVENUE OBJECT
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	Year Carryover 0.00 100,000.02 0.08 6,612.12 31,675.36 19,044.35 Irrent Year Award 63,019.00 327,091.00 0.00 529,002.00 0.00 254,06

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2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

West Contra Costa Unified Contra Costa County

CARL PERKINS SUPPORTIVE SCHOOLS	-	3550 3725					233,081.00 625,000.00				00.000,629		233 081 00			100 660 00	312,500.00	100 669 00	00.000,210	233 004 00	500,000 100,000 100,000		222 084 00	100,020,04						(152,412.00)	211,979.96	420 440 00	132,412.00		0.00	0.00		
DEPT OF REHAB CAI	84.125A	3412	8182		000	0.00	207,139.44			207 139 44	102		207 139 44			146 590 13		146 590 13		207 139 44			207 139 44				-		(60 540 31)	(10,049,01)		60 640 24	00,048.51			0.00		
ALTERNATIVE DISPUTE RESOLUTION	84.027A	3395	8182		000	00.00	00.000,61			15 000 00			15,000,00			7 500 00		7.500.00		15.000.00			15 000 00						(7.500.00)	(20:202)		7 500 00	20.00	000	8	0.00		
STATE PERF PLAN FACILITATED REV		3386	8182		000	00.000 AK	200000			45.000.00			45,000.00			22.500.00		22,500.00		27,904.59			27.904.59						(5,404,59)	,		5 404 59	6	17.095.41		17,095.41		
Ŋ. O.	84.181A	3385	8182	-	00.0	83 664 00	00.100			83,664.00			83,664.00			51,300.00		51,300.00		83,664.00			83,664.00					-	(32,364.00)			32,364.00		00:0		0.00		1
IDEA PRESCH STAFF DEVELOPMENT	84.173A	3345	8182		2,986.27	2 487 00				2,487.00			5,473.27		667.27	3,563.00		4,230.27		3,228.02			3,228.02						1,002.25	1,002.25				2,245.25		2,245.25		200000
FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	הבינות ספיות היווים	REVENUE OBJECT	AWARD	1. Prior Year Carryover	2. a. Current Year Award	b. Transferability (NCLB)	c. Other Adjustments	d. Adj Curr Yr Award	(sum lines 2a, 2b, & 2c)	3. Required Matching Funds/Other	4. Iotal Available Award	(sum lines 1, 2d, & 3)	REVENUES	5. Revenue Deferred from Prior Year	6. Cash Received in Current Year	7. Contributed Matching Funds	8. Total Available (sum lines 5, 6, & 7)	EXPENDITURES	9. Donor-Authorized Expenditures	10. Non Donor-Authorized	Expenditures	11. Total Expenditures (lines 9 & 10)	12. Amounts Included in	Line 6 above for Prior	Year Adjustments	13. Calculation of Deferred Revenue	or A/P, & A/R amounts	(line 8 minus line 9 plus line 12)	a. Deferred Revenue	b. Accounts Payable	c. Accounts Receivable	14. Unused Grant Award Calculation	(line 4 minus line 9)	15. If Carryover is allowed,		io. reconciliation of Revenue (line 5 plus line 6 minus line 13a	minus line 13b plus line 13c)

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West Contra Costa Unified Contra Costa County

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							
EDERAL CATALOG NUMBER	TITLE II NCLB	PRINCIPAL	TITLE II PART D TECHNOLOGY	ARRA ENHANCING ED THRU TECH	COMPETITIVE	21ST CENTURY	21ST CENTURY
					INCORP	COHOK! 4	COMM LEARNING
REVENUE OF IECH	4035	4036	4045	4047	4048	4125	4400
I OCAL DESCRIPTION (# 2-1.)	8290	8290	8290	8290	8290	8290	4120
AWARD				-		2020	0670
1. Prior Year Carryover	603 364 60	00000					
2. a. Current Year Award	1 634 563 00	72,000.00	34,000.00	108,164.87	212,206.70	212,614.00	59.855.92
b. Transferability (NCLB)	00.000,400,1	00.00	0.00	0.00	0.00	819,632.00	500,000,00
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	00:00	819 632 00	500 000 00
4. Total Available Award						20.200	200,000.00
(sum lines 1, 2d, & 3)	2.327.927.58	00 000 08	000				
REVENUES		00.000,60	34,000.00	108,164.87	212,206.70	1,032,246.00	559,855.92
5. Revenue Deferred from Prior Year	41.817.70	31 352 69		10 000 0			
6. Cash Received in Current Year	1.908 600 00	00.0	0 700 00	8,509.8/			
7. Contributed Matching Funds	000000000000000000000000000000000000000	00.0	0,789.00	99,855.00	212,206.70	622,430.00	434,855.92
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	424 OEE OO
						00.00	454,055.92
9. Donor-Authorized Expenditures 10. Non Donor-Authorized	1,501,384.85	39,000.00	14,542.22	108,164.87	212,206.70	788,113.74	505.267.80
Expenditures							-
Total Expenditures (lines 9 & 10)	1,501,384.85	39,000,00	14 542 22	400 404 034			
Amounts Included in			77.740,11	106,164.87	212,206.70	788,113.74	505,267.80
Line 6 above for Prior	-						
Year Adjustments					·		
Calculation of Deferred Revenue							
City of Arthurs line Order line 100			•			,	
a. Deferred Revenue	449,032.85	(7,647.31)	(5,753.22)	00.00	0.00	(165.683.74)	(70.411.88)
b. Accounts Payable	443,037.03						(20)
c. Accounts Receivable		7 BA7 34	E 750 00				
Unused Grant Award Calculation		10.150,1	27.667,6			165,683.74	70,411.88
(line 4 minus line 9)	826,542.73	00.0	19,457.78	0.00	000	244 132 26	0000
enter line 14 amount horo	000					105.50	24,300.12
Reconciliation of Revenue	020,342.73		19,457.78			244,132.26	54,588.12
(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	790 303

West Contra Costa Unified Contra Costa County

2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

	21ST CENTURY	IMMIGRANT ED	TITLE III ENG LEARNER PART A	ARRA DEPT OF	HOMELESS CHILDDEN 9	TEACHING	READINESS &
FEDERAL PROGRAM NAME FEDERAL CATALOG NI IMPER	COMM LEARNING	PROGRAM	LEP	"-	YOUTH	HISTORY	MANAGEMENT
RESOLUTION COLORED	1000	84.365	84.365		84.196A		
PEVENIE OF ICA	412/	4201	4203	4810	5630	5835	5836
LOCAL DESCRIPTION (# 2003)	8290	8290	8290	8290	8290	8290	8200
AWARD							0550
1. Prior Year Carryover	30,517.24		997.869.00	112.84		71.000 OTO	
2. a. Current Year Award	263,400.00	132,900.00	1.074.821.00	2000	0.00	826, /02.15	514,485.22
b. Transferability (NCLB)				000	30,400.UU	0.00	0.00
c. Other Adjustments		1,007.00					
(sum lines 2a, 2b, & 2c)	263 400 00	133 007 00	4 07 4 00 4 00				
3. Required Matching Funds/Other	200	00.708,00	1,074,021.00	00:00	38,406.00	0.00	00.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	293,917.24	133,907.00	2,072,690.00	112.84	38 406 00	866 700 46	2 4 4 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
REVENUES					00:00	000,702.13	27,485,22
5. Revenue Deferred from Prior Year		1,007.00	271,677.18				
o. Cash Received in Current Year	228,067.24	33,225.00	1,189,807.00	112.84	11 020 50	193 170 73	07 200 44
						0.01.021	97,320.14
EXPENDITURES	228,067,24	34,232.00	1,461,484.18	112.84	11,020.50	123.179.73	97 326 14
9 Donor-Authorized Expenditures	264 047 54						1.020(10
10. Non Donor-Authorized	4C.718,402	19,735,44	1,552,257.29	112.84	38,401.07	260,369.82	271,110,15
Expenditures							
11. Total Expenditures (lines 9 & 10)	264 917 54	10 735 11	4 550 051 00				
12. Amounts Included in	10.11.01	44.007,81	67.707,200,1	112.84	38,401.07	260,369.82	271,110.15
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	(90 773 11)	c	1000		
a. Deferred Revenue		14,496.56	(20,110.11)	0.00	(7,780.5/)	(137, 190.09)	(173,784.01)
 b. Accounts Payable 						-	
c. Accounts Receivable	36,850.30		90 773 11				
14. Unused Grant Award Calculation			20,100		27,380.57	137,190.09	173,784.01
(line 4 minus line 9)	28,999.70	114 171 56	520 432 74	0			
15. If Carryover is allowed,			1.20,102.	0.00	4.93	596,332.33	243,375.07
	28,999.70	114,171.56	520.432.71			0000	
15. Reconciliation of Revenue						090,332.33	243,375.07
minus line 13h plus line 13d	264 044 54	1					
	40.718,402	19,735.44	1,552,257.29	112.84	38,401.07	260,369.82	271.110.15

West Contra Costa Unified Contra Costa County

2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

		11 PERKINS VOC	ADULT ED FUND		ADULT ED FUND		
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER		ED ED	11 ABE/CITIZENSHIP	ADULT ED FUND 11 ASE/GED	11 ENGLISH LIT/CIVICS		CHILD DEV FUND
		84.002A	84.002A	84.002A	84.002A		IZ IIILE I BASIC
		0008	2902	3913	3926		3010
LOCAL DESCRIPTION (if any)		0530	8290	8290	8290		8290
WARD							
		0.00	00.0	000			
2. a. Current Year Award		733.00	232 368 00	24 557 00	0.00		67,641.91
b. Iransferability (NCLB)			200000	00.700,10	39,233.00		500,000.00
(sum lines 2a, 2b, & 2c)	000	722 00					
3. Required Matching Funds/Other		00.00	232,368.00	31,557.00	39,233.00	0.00	500,000,00
4. Total Available Award							
(sum lines 1, 2d, & 3)	00.00	733.00	232 368 00	700			
			202,000,00	31,557.00	39,233.00	0.00	567.641.91
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year		000	00 700 97				67.641.91
7. Contributed Matching Funds		9	00.307.00	19,012.00	14,970.00		500,000.00
8. Iotal Available (sum lines 5, 6, & 7)	0.00	00 0	76 087 00	40.040.00			
			00.106,01	19,012.00	14,970.00	00.0	567,641.91
9. Donor-Authorized Expenditures		733.00	232.368.00	31 557 00	00 000 00		
					39,233.00		485,904.42
Total Expenditures (lines 9 & 10)	000	00 007					
	3	/33.00	232,368.00	31,557.00	39,233.00	0.00	485 904 42
_					•		
Calculation of Deferred Revenue							
or AVF, & AVK amounts							
(2)	0.00	(733.00)	(155,381.00)	(12,545.00)	(24 263 00)	-	100
					(00:00=1:-1	0.00	81,737.49
c. Accounts Receivable		e de de la companya d					61,737.49
Unused Grant Award Calculation		/33.00	155,381.00	12,545.00	24,263.00		
	00.0		0				
15. If Carryover is allowed,		00.5	0.00	0.00	0.00	0.00	81,737,49
enter line 14 amount here	_						
16. Reconciliation of Revenue							
Time 5 plus line 6 minus line 13a minus line 143a minus line 13b alus line 12c.	1						
1001	0.00	733.00	232.368.00	31 557 00	000000	,	

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2011-12 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

West Contra Costa Unified Contra Costa County

TOTAL	16,692,985.81 23,994,044.44 0.00 (31,993.00) 23,962,051.44	0.00 40,655,037,25 5,870,446,12 23,664,480.11 0.00 29,534,926.23	33,803,932.38 0.00 33,803,932.38 0.00	(4,269,006.15) 1,224,932.00 0.00 5,493,938.15 6,851,104.87 6,769,362.45 33,803,932.38
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)		3. Required Matching Funds/Other 4. Total Available Award (surn lines 1, 2d, & 3) REVENUES 5. Revenue Deferred from Prior Year 6. Cash Received in Current Year 7. Contributed Matching Funds 8. Total Available (surn lines 5, 6, & 7) EXPENDITURES		13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable 14. Unused Grant Award Calculation (line 4 minus line 9) 15. If Carryover is allowed, enter line 14 amount here of the 5 plus line 6 minus line 13b plus line 13c)

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2011-12 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

> West Contra Costa Unified Contra Costa County

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STATE PROGRAM NAME	ASESP	CHOHRT 5 ASES	TRANSITIONAL ASES	HEALTHY START	CPA CA PARTNERSHIP ACADEMY	GREEN CA PARTNERSHIP ACADEMY	SP ED INFANT
RESOURCE CODE	6010	6011	6013	6240	6385	6386	DESCRETIONARY 6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
AWARD							
1. a. Prior Year Carryover	00.0	0.00	0.00	102,441.47	567,552.71	44 799 76	97 870 0
b. Restr Bal Transfers (Obj 8997)						0.00	04:046.6
(sum lines 1a & 1b)	0.00	0.00	000	102 441 47	567 5E2 74	OT 00T 44	
2. a. Current Year Award	1,595,775.00	1,806,000.00	265,613,00	102,111.11	705 583 00	86 277 00	9,948.46
b. Other Adjustments					100,000,00	00,717,00	10,742.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1 595 775 00	1 806 000 00	00 070				
3. Required Matching Funds/Other	00.01.000.1	00.000,000,	203,013.00	0.00	705,583.00	86,277.00	10,742.00
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
KEVENUES							2.00,00
5. Revenue Deferred from Prior Year				102,441.47	272,352.71	8.799.76	2 292 4B
o Cash Received in Current Year	1,436,197.75	1,625,400.00	239,051.45		619,190.10	59.938.50	10 406 00
7. Contributed Matching Funds							0.00
EXPENDITIBES	1,436,197.75	1,625,400.00	239,051.45	102,441.47	891,542.81	68,738.26	12,698.46
9 Donor-Authorized Expanditures	1 505 775 00	4 900 900 00					
10. Non Donor-Authorized	00.012,080,	1,000,000.00	265,613.00	102,441.47	693,680.51	63,005.64	12,057.90
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,595,775.00	1.806.000.00	265 613 00	102 441 47	803 880 84	20 000 04	
12. Amounts Included in Line 6 above				12., 17., 17.	0.000,000	93,000.64	12,057.90
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or AVP, & 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. Dererred Kevenue					186,169.43	18.472.55	640 56
o. Accounts Payable	A Property Com				60,215.52		
14. Unused Grant Award Calculation	CZ-77C'RCI	180,600.00	26,561.55		48,522.65	12,739.93	
(line 4 minus line 9)	0.00	00.0	00 0	c	670 485 00		
15. If Carryover is allowed,				3	07.004,870	21.170,80	8,632.56
enter line 14 amount here					519,239.68	58.972.55	8 632 56
io. 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	13 057
						F3.500,500	06.7c0,21

2011-12 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

West Contra Costa Unified Contra Costa County

CHILD DEV FUND 12 STATE	PRESCHOOL	6105	OSCO	C	0.00		0.00	(667.38)		2,171,795.62		2,281,710.52		2 171 753 56	109 914 90	2,281,668.46		2,281,710.52		2 204 740 52	2,281,710.52		· · ·	- 00 07	(47.Ub)		42.08		0.00		2 171 795 62
						. 0	0.00		6	0.00	6	00.0				0.00			· · ·	000	0.00			000	00:0				0.00		00.0
SCH SAFETY CONSOL	7204	8590		107 591 39	201001101	107 501 20	10, 101		o c	0.00	407 504 20	85.180,701		55.721.32		55,721.32	407 504 90	85.18c,101		107 591 39				(51 870 07)	(5)		51,870.07		00:0		107,591.39
CALIFORNIA PARTNERSHIP ACADEMY	7220	8590		158.561,62		158 561 62	326,550,00		328 850 00	200000	485 111 GO	400,111,02	21.969.51	292,792.59		314,762.10	27 611 72	71.110,142		247.611.72			:-	67.150.38	71.810.73	18,684.07	23,344.42	100	237,489.90	219,267.13	247,611.72
SP ED PERSONNEL DEVELOPMENT	6535	8590		7,127.31		7,127,31	15,965.00		15 965 00		23 092 31	5:100	3,069.54	15,796.00		18,865.54	21.053.66	00:000		21,053.66				(2,188.12)			2,188.12	0000	2,030.00	2,038.65	21,053.66
SP ED LOW INCIDENCE SPEC DVCS	6530	8590		0.00		0.00	11,861.00		11.861.00		11.861.00			5,931.00	- 1	5,931.00	11.861.00			11,861.00				(5,930.00)			5,930.00	C	200		11,861.00
WORKABILITY	6520	8590		00.0		0.00	258,622.00		258,622.00		258,622.00			171,148.00	20 07 7 7 7 7	1/1,148.00	251,423.33		-	251,423.33				(80,275.33)			80,275.33	7 198 67			251,423.33
STATE PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any) AWARD	1. a. Prior Year Carryover	b. Restr Bal Transfers (Obj 8997)	(sum lines 1a & 1b)	2. a. Current Year Award	b. Other Adjustments c. Adj Curr Yr Award	(sum lines 2a & 2b)	Required Matching Funds/Other Total Available Award	(sum lines 1c, 2c, & 3)	REVENUES	5. Revenue Deferred from Prior Year	6. Cash Received in Current Year	8 Total Available (cum ligge 6 6 7)	EXPENDITURES	9. Donor-Authorized Expenditures	10. Non Donor-Authorized	Expenditures	11. Total Expenditures (lines 9 & 10)	12. Amounts Included in Line 6 above for Prior Year Adii estments	13. Calculation of Deferred Revenue	or A/P, & A/R amounts	(line 8 minus line 9 plus line 12)	a. Deferred Revenue	b. Accounts Payable	c. Accounts Receivable	(line 4 minus line 9)	15. If Carryover is allowed,	enter line 14 amount here	(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)

West Contra Costa Unified Contra Costa County

2011-12 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	12 KESEKVE FUND	TOTAL
RESOURCE CODE	6130	
REVENUE OBJECT	0668	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover		998,022.72
b. Restr Bal Transfers (Obj 8997)		0.00
 c. Adjusted Prior Year Carryover 		
	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		
	127,043.75	7,381,827,37
Required Matching Funds/Other	(109,914.90)	00.00
4. Total Available Award		
(sum lines 1c, 2c, & 3)	17,128.85	8,379,850.09
REVENUES		
5. Revenue Deferred from Prior Year		410 925 45
6. Cash Received in Current Year		6 703 326 27
		109,914.90
8. Total Available (sum lines 5, 6, & 7)	0.00	7.224.166.62
EXPENDITURES		
Donor-Authorized Expenditures		7,459.825.14
10. Non Donor-Authorized		
		0.00
11. Total Expenditures (lines 9 & 10)	00.0	7,459,825,14
12. Amounts Included in Line 6 above		
		00:0
 Calculation of Deferred Revenue 		
or A/P, & A/R 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		2010
	17,128.85	920.024 95
 If Carryover is allowed, 		
enter line 14 amount here	17,128.85	825,279,42
16. Reconciliation of Revenue		1
(line 5 plus line 6 minus line 13a		
. 07		_

2011-12 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

West Contra Costa Unified Contra Costa County

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
77,63
121,958.70
302,396.27
9,229.70
c. Adj Prior Year Carryover (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b)

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: cat (Rev 05/13/2011)

West Contra Costa Unified Contra Costa County

2011-12 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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b. Restr DESCRIPTION (if any) NARD c. Agi Prior Year Carryover (sum lines 1a & 1b) c. Adj Drior Year Carryover (sum lines 1a & 1b) c. Adj Prior Year Carryover (sum lines 1a & 1b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 1c, 2c, & 3) c. Adj Curr Yr Award (sum lines 1c, 2c, & 3) c. Adj Curr Yr Award (sum lines 1c, 2c, & 3) c. Adj Curr Yr Award (sum lines 1c, 2c, & 3) c. Accounts Payable c. Accounts Revenue or AP, & A/R amounts (line 8 minus line 9 plus line 12) c. Accounts Receivable	8 8
b. Restr Bal Transfers (Obj 8997) c. Adj Prior Year Carryover (aum lines 1a & 1b) c. Adj Prior Year Carryover (aum lines 1a & 1b) c. Adj Prior Year Carryover (aum lines 1a & 1b) c. Adj Prior Year Carryover (aum lines 1a & 1b) c. Adj Prior Year Award c. Adj Curr Yr Award s. a. Current Year Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 2a & 2b) c. Adj Curr Yr Award (sum lines 1c, 2c, & 3) c. Accounts Payable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Receivable c. Accounts Resivable c. Accounts Receivable c. Acco	3
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c. Adj Prior Year Carryover (sum lines 1a & 1b) a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) Required Matching Funds/Other Total Available Award (sum lines 1c, 2c, & 3) (sum lines 1c, 2c, 2c, 2c, 2c, 2c, 2c, 2c, 2c, 2c, 2	
(sum lines 1a & 1b) (0.37) a. Current Year Award 36,500.00 b. Other Adjustments 36,572.66 c. Adj Curr Yr Award 36,572.66 (sum lines 2a & 2b) 36,572.29 Required Matching Funds/Other 36,572.29 Total Available Award 32,920.29 (sum lines 1c, 2c, & 3) 32,920.29 Revenue Deferred from Prior Year 32,920.29 Contributed Matching Funds 36,572.29 Contributed Matching Funds 36,572.29 Penoir-Authorized Expenditures 36,572.29 Non Donor-Authorized Expenditures 36,572.29 Amounts Included in Line 6 above 5,6,0,0 For Prior Year Adjustments 36,572.29 Amounts Included in Line 6 above 5,0,0 For Prior Year Adjustments 36,572.29 Amounts line 9 plus line 12) 36,552.00 a. Deferred Revenue 3,652.00 b. Accounts Payable 3,652.00 c. Accounts Receivable 3,652.00 Unused Grant Award Calculation 3,652.00 If Carryover is allowed, 3,652.00	
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b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) Required Matching Funds/Other Total Available Award (sum lines 1c, 2c, & 3) Separated Matching Funds Coartibuted Matching Funds Total Available (sum lines 5, 6, & 7) Sebultures Total Available (sum lines 5, 6, & 7) Sebultures Total Available (sum lines 5, 6, & 7) Sebultures Total Available (sum lines 5, 6, & 7) Sebultures Total Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & AR amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Receivable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
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(sum lines 1c, 2c, & 3) (sum lines 1c, 2c, & 3) (sum lines 1c, 2c, & 3) (sum lines 1c, 2c, & 3) (Substitution of Carlour Year (Substitution of Deferred Expenditures or AVP, & AVR amounts Included in Line 6 above for Prior Year Adjustments (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or AVP, & AVR amounts Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Receivable (Substitution of Deferred Revenue or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Receivable or ACCOUNTS Rec	
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Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & AR amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Receivable c. Accounts Receivable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
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PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Non Donor-Authorized Expenditures Non Donor-Authorized Expenditures Non Donor-Authorized Expenditures Solution of Deferred Expenditures Solution of Deferred Revenue	
Donor-Authorized Expenditures Donor-Authorized Expenditures Non Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or A/P, & A/R amounts Iline 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Receivable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	2,920.29 544,136.96
Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Receivable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
Expenditures Total Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & AR amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	6,572.29 48,443.77
Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & AR amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Deferred Revenue or AP, & AR amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	5,572.29 48 443 77
for Prior Year Adjustments Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	-
or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
(line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
a. Deferred Revenue b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	3,652.00) 495,693,19
b. Accounts Payable c. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
C. Accounts Receivable Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	
Unused Grant Award Calculation (line 4 minus line 9) If Carryover is allowed, enter line 14 amount here	3.652.00 15.523.48
(line 4 minus line 9) 1f Carryover is allowed, enter line 14 amount here	
If Carryover is allowed, enter line 14 amount here	0.00
enter line 14 amount here	
16. Reconciliation of Revenue	
(iiii) 5 prus iiii 5 prus iiii 6 13d	

West Contra Costa Unified Contra Costa County

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

	TOTAL							1.625.014.87	804.049.58	000		804.049.58	000		2.429.064.45		799 141 03		00.0		4 908 55	0.00		4,908.55	0.00	804 040 59	004,049,00	843 449 77	1.010	00.00		843 449 77			1,585,614.68
	MEDI CAL BILLING		5640	8290				1,405,180.40	804,049.58			804,049.58			2,209,229,98		799.141.03				4,908.55			4,908.55		804 049 58	00.00	623.615.30		_		623,615,30			1,585,614.68
ARRA STATE	STABILIZATION		3200	8290			,	219,834.47				00.00			219,834.47						0.00			0.00		00.0		219,834.47				219,834.47			0.00
	FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	AWARD	1. Prior Year Restricted	Ending Balance	2. a. Current Year Award	b. Other Adjustments	c. Adj Curr Yr Award	(sum lines 2a & 2b)	3. Required Matching Funds/Other	A. Total Available Award	(sum lines 1, 2c, & 3)	REVENUES	5. Cash Received in Current Year	6. Amounts Included in Line 5 for	Prior Year Adjustments	7. a. Accounts Receivable	(line 2c minus lines 5 & 6)	 b. Noncurrent Accounts Receivable 	c. Current Accounts Receivable	(line /a minus line /b)	9. Total Available	(sum lines 5, 7c, & 8)	EXPENDITURES	10. Donor-Authorized Expenditures	11. Non Donor-Authorized	Expenditures	12. Total Expenditures	(line 10 plus line 11)	RESTRICTED ENDING BALANCE	13. Current Year	(line 4 minus line 10)

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

West Contra Costa Unified Contra Costa County

STATE PROGRAM NAME	LOTTERY	SPECIAL	SP ED MENTAL HEALTH	EIA SECURITY	EIA LEP	SCHOOL TRANSPORTATIO N	SPECIAL ED TRANSPORTATIO N
RESOURCE CODE	6300	6500	6512	7090	7091	7230	7240
LOCAL DESCRIPTION (if any)	0968	8311	8590	8311	8311	8311	8311
1. a. Prior Year Restricted							
Ending Balance	181,294.75	195,367.35		810,414.54	3,959,109.93	0.00	000
c. Adi PY Restricted Ending Bal							20.5
(sum lines 1a & 1b)	181,294.75	195.367.35	00 0	810 414 54	2000 000	6	
2. a. Current Year Award	834,018.83	25,161,959.86	1,196,395.00	2 128 210 00	3 969 986 00	0.00	0.00
b. Other Adjustments	71,441 14				00.006,606,0	392,007.00	1,527,115.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	905,459.97	25,161,959.86	1.196.395.00	2 128 210 00	2 060 096 0	100 000	
3. Required Matching Funds/Other		17,217,847.27		200	200000	4 039 689 61	1,527,115.00
4. Lotal Available Award (sum lines 1c, 2c, & 3)	1,086,754.72	42.575.174.48	1 196 395 00	2 038 R24 E4	7 000 000 00	100000000000000000000000000000000000000	24, 140,000,1
				4,000,000,2	1,929,090.95	4,431,750.61	3,210,762.42
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
 Amounts Included in Line 5 for Prior Year Adjustments 						00:100	1,550,1
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6) Noncirrent Associated	406,691.47	6,065,910.95	301,543.00	00.0	0.00	0.00	000
c. Current Accounts Receivable							
(line 7a minus line 7b)	406,691.47	6,065,910,95	301 543 00	000	Ċ		
8. Contributed Matching Funds		17,217,847.27		8	0.0	0.00	0.00
(sum lines 5, 7c, & 8)	905 459 97	42 379 807 13	1 106 305 00	0000			
EXPENDITURES		2000	1, 190,080,00	2, 120,210,00	3,969,986.00	4,431,756.61	3,210,762.42
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
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
13 Current Voor	-						21.201.01.21
(line 4 minus line 10)	1 086 75/ 72	200 274 08	74 070 067	17			

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West Contra Costa Unified Contra Costa County

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

	EDUCATION		CHILD DEV FUND	
STATE PROGRAM NAME	INVESTMENT ACT		ACCT	TOTAL
RESOURCE CODE	7400		6130	
REVENUE OBJECT	8590		8590	
OCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted				
Ending Balance	7,029,258.61		127,929.22	12,303,374.40
b. Nesti bal Transfers (Obj 6997)				000
(sum lines 1a & 1b)	7 029 258 61		407 000 00	
2. a. Current Year Award	4,124,900,00	8	77.676, 171	20,303,374.40
b. Other Adjustments	(36,839,58)			24,001.09
c. Adj Curr Yr Award				34,001.30
(sum lines 2a & 2b)	4,088,060.42	0.00	_ 00 0	30 360 253 25
Required Matching Funds/Other			8	22,003,233,23
. Total Available Award				75,341,104.30
(sum lines 1c, 2c, & 3)	11,117,319.03	0.00	72 929 22	74 613 811 OF
REVENUES				25.11.0,010,71
5. Cash Received in Current Year	4,124,900.00			27 624 047 44
Amounts Included in Line 5 for				32,031,947.41
Prior Year Adjustments				000
 a. Accounts Receivable 				0.00
(line 2c minus lines 5 & 6)	(36,839.58)	00.00	000	6 737 30E 84
 b. Noncurrent Accounts Receivable 			2	10.000
 c. Current Accounts Receivable 				20.0
(line 7a minus line 7b)	(36,839.58)	0.00	0.00	6 737 305 84
8. Contributed Matching Funds				22 941 184 30
Total Available	-			
(sum lines 5, 7c, & 8)	4,088,060.42	00.00	000	62 310 437 EE
PENDITURES				05,010,10
 Donor-Authorized Expenditures 	9,911,046.95			R7 404 040 AE
 Non Donor-Authorized 	-			01,121,310.43
Expenditures			-	0
 Total Expenditures 				0.00
(line 10 plus line 11)	9,911,046.95	000	C	87 101 010 1E
RESTRICTED ENDING BALANCE			000	07,121,010.43
13. Current Year				
(line 4 minus line 10)	1.206.272.08	00 0	127 929 23	7 400 400 70

2011-12 Unaudited Actuals LOCAL AWARDS,

West Contra Costa Unified

Confra Costa County

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

00-01 SITE BLOCK GRANT 0.0 0.00 0.00 13,555.81 13,555.81 0.00 13,555.81 5,382.02 8,173.79 5,382.02 9128 8699 98-99 SITE BLOCK 12,604.08 12,604.08 0.00 0.00 0.00 975.12 12,604.08 0.0 975.12 11,628.96 GRANT 9127 8699 GOVERNOR'S READING AWARD 79.81 79.81 0.00 79.81 0.00 0.00 000 13.00 13.00 66.81 9120 8699 0.00 198,311,13 198,311.13 0.00 (17,834.31) 198,311.13 0.0 0.00 (17,834.31)216,145.44 ABATEMENT ACCOUNT 9116 6698 22,434.43 22,434.43 25,015.74 0.0 2,581.31 2,581.31 2,581.31 0.00 7,013.79 7,013.79 18,001.95 SPECIAL ACCOUNT #2 2,581.31 9112 8699 121,438.08 121,438.08 125,599.97 125,599.97 247,038.05 350.00 350.00 125,249.97 113,743.16 125,599.97 133,294.89 133,294.89 SPECIAL ACCOUNT #1 9111 8699 0.00 3,311,065.09 3,311,065.09 8,529,502.09 0.00 5,218,437.00 0.0 5,218,437.00 4,611,564.35 4,611,564.35 5,218,437.00 3,917,937.74 RRRM 8150 8980 b. Restr Bal Transfers (Obj 8997) 3. Required Matching Funds/Other c. Adj PY Restricted Ending Bal c. Current Accounts Receivable 5. Cash Received in Current Year RESTRICTED ENDING BALANCE 10. Donor-Authorized Expenditures 6. Amounts Included in Line 5 for 8. Contributed Matching Funds 9. Total Available OCAL DESCRIPTION (if any) (line 2c minus lines 5 & 6) 1. a. Prior Year Restricted (line 7a minus line 7b) **-OCAL PROGRAM NAME** Prior Year Adjustments 7. a. Accounts Receivable b. Noncurrent Accounts a. Current Year Award sum lines 1c, 2c, & 3) (sum lines 1a & 1b) 4. Total Available Award (sum lines 2a & 2b) b. Other Adjustments 11. Non Donor-Authorized c. Adj Curr Yr Award (sum lines 5, 7c, & 8) (line 4 minus line 10) (line 10 plus line 11) Ending Balance 12. Total Expenditures RESOURCE CODE REVENUE OBJECT Receivable EXPENDITURES Expenditures 13. Current Year REVENUES AWARD αi

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

West Contra Costa Unified Contra Costa County

\rmsq	MENT PARCEL TAX MRAD	9190	8621			57.633.45	3,000,000,00		1,678,536.07	18,568.00 9,743,886.02 5,523,361.84		18,568.00 9,743,886.02 5,523,361.84		76,201.45 11.422.422.09 9.433.582.51		18,568.00 9,743,886.02 5,523,361.84			00.0			00.0		1	18,568.00 9,743,886.02 5,523,361.84	6,510.02 9,470,865.61 5,370,562.01				9,470,865.61 5,370,562.01		_
Z	ES	9133 9134	8590 8590			1,271,510.65 57,6		1 271 510 85		18,7		508,729.50 18,6		1,780,240.15		508,729.50			0.00			0.00		508 720 50		419,504.28 6,5			410 504 38			
	DISASTER PREP	9132	6698			135,654.08		135 654 08	20.00		c c	00.00		135,654.08					00:00			0.00		000					000			
SITE/STAFF PERFORMANCE	AWARDS	9130	8698			16,573.58		16,573,58						16,573.58					0.00			00.00		00.0		4,946.69			4.946.69			
GOV'S PERFORMANCE	AWARDS	9129	8698			32,612.80		32,612.80			00 0			32,612.80					0.00			00.00		0.00		14,642.51	-		14,642.51			11 010 00
LOCAL PROGRAM NAME	RESOURCE CODE	REVENIE OF IECT	LOCAL DESCRIPTION (if any)	AWARD	1. a. Prior Year Restricted	Ending Balance	c. Adj PY Restricted Ending Bal	(sum lines 1a & 1b)	2. a. Current Year Award	b. Other Adjustments	c. Adj Curr Yr Award (sum lines 2a & 2b)	3. Required Matching Funds/Other	4. Total Available Award	(sum lines 1c, 2c, & 3)	Control of the Contro	S. Cash Received in Current Year 6. Amounts Included in Line 5 for	Prior Year Adjustments	7. a. Accounts Receivable	b Nonclifrent Accounts	Receivable	c. Current Accounts Receivable	(line 7a minus line 7b)	9. Total Available	(sum lines 5, 7c, & 8)	EXPENDITURES	10. Donor-Authorized Expenditures 11. Non Donor-Authorized	Expenditures	12. Total Expenditures	(line 10 plus line 11)	RESTRICTED ENDING BALANCE	13. Current Year	(line 4 minus line 10)

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

West Contra Costa Unified Contra Costa County

			CHEVRON	INTEGRATED CASE MGMT	UCB HEWI ETT/JOHNS	UCB IMPROV
PARENT	T CENTER	ROP	PROGRAM	HELMS	ON LIGHTHOUSE	AWARENESS
တ	9509	9513	9531	9536	9550	9569
ω	8699	8699	8699	8699	8699	8699
	7,706.29	0.00	8 091 40	5.375.50	46 044 06	10000
				200	00:4-10:01	5,013.67
	7,706.29	00:0	8.091.40	5 375 50	16 044 08	70 070
		776,207.10	200,230.00	5	000	0,013.07
	0.00	776,207.10	200,230.00	0.00	00.00	0.00
	7,706.29	776,207.10	208,321.40	5,375.50	16,044.06	5,013.87
		537,184.31	121,230.00			
	0.00	239,022,79	00 000 62	000	000	0
					S	00.0
	000	239 022 70	00 000 02	0		
				800	00.0	0.00
	0.00	776,207.10	200,230,00	00:0	0.00	0.00
	394.62	776,207.10	86,985.55			
	394.62	776,207.10	86.985.55	00.0	0	000
						00.0
	7.311.67	00 0	121 335 85	5 375 50	97	70 040

West Contra Costa Unified Contra Costa County

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

	BEG TEACHERS	LEAP FROG	GRANT	THE ED FUND DONATIONS	WEST COUNTY	LINKED LEARNING	QUEST
RESOURCE CODE	9572	9573	9576	9588	0500	CONNECT ED	FOUNDATION
REVENUE OBJECT LOCAL DESCRIPTION (if any)	8699	8699	8699	8699	8699	6698	9594 8699
I. a. Prior Year Restricted Ending Balance	00.00	7 823 92	17 086 00	000			
b. Restr Bal Transfers (Obj 8997)		20.0201	00:006'11	680.14	1,383.49	367,396.27	3,600.00
C. Aujinit resurcted Ending Bai (sum lines 1a & 1b)	0	7 000	1				
a. Current Year Award	2.600.00	1,023.92	17,986.00	680.14	1,383.49	367,396.27	3,600.00
b. Other Adjustments					42,000.00	515,000.00	25,000.00
c. Auj curr Yr Award (sum lines 2a & 2b)	2 800 00						
3. Required Matching Funds/Other	2,000	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
5 Cash Received in Current Voor							00.000
6. Amounts Included in Line 5 for	2,600.00		-		15,178.47	273,750.00	25,000,00
Prior Year Adjustments							
7. a. Accounts Receivable							
(integral integral of b) b. Noncurrent Accounts	00 0	0.00	0.00	00.00	26,821.53	241,250.00	000
Receivable							
c. Current Accounts Receivable							
(line /a minus line /b) Contributed Matching Eugla	0.00	00.00	00.00	0.00	26.821.53	241 250 00	Ċ
9. Total Available						2000	0.00
(sum lines 5, 7c, & 8)	2.600.00	000	000	0			
EXPENDITURES			0.00	00.00	42,000.00	515,000.00	25,000.00
10. Donor-Authorized Expenditures	2,600.00				43 383 40	705 120 60	1000
Evocadituse						60.671,067	22,989.18
Total Expenditures							
(line 10 plus line 11)	00000	0	1				
RESTRICTED ENDING BALANCE	2,000.00	0.00	0.00	00.00	43,383.49	795,129.69	25,989,18
13. Current Year							
(line 4 minus line 10)	0.00	7,823.92	17.986.00	680 17	6		

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

West Contra Costa Unified Contra Costa County

MATH PROFESSIONAL DEVELOPMENT	DE20	8699					00 0	169,900.00		760 000	108,900.00		169,900.00		169,900.00		-		0.00			(0.00		169 900 00	00.000	22,588.61	-		70 600 64	10.000,22		147,311.39
STAR GRANT	961⊿	8699			500.00		200.00			C	0.00		500.00						0.00			o o	0.00		000		900.00			200 00	00.000		0.00
CITY OF RICHMOND INDUST ARTS	9613	8699			68,389.05		68,389.05			000	3		68,389.05						0.00			000	00.00		0.00		3,603.95			3 603 95			64,785.10
ALLIANCE FOR A HEALTHIER GENERATION	2096	8699			7,669.23		7,669.23			00 0			7,669.23			•		•	0.00			0	200		0.00		6,184.97			6.184.97			1,484.26
MISC DONATIONS	9599	8699			80,268.32		80,268.32	37,514.07		37,514.07			117,782.39		36,814.07				7.00.00	•		200.007			37,514.07		43,338.81			43,338.81			74,443.58
SCHOOL RESTRUCTURING MISC DONATIONS	9597	8699			1,409,600.31		1,409,600.31			0.00		,	1,409,600.31						00.0	-		00:00			0.00		91,614.57			91,614.57			1,317,985.74
SCULLY FAMILY FOUNDATION	9595	8699			563,809.52		563,809.52	376,917.00		376,917.00			940,726.52	1	3/6,917.00			00.0	8			00.00			376,917.00		846,172.26			846,172.26		-	94,554.26
LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	AWARD	1. a. Prior Year Restricted	b Restr Bal Transfers (Ohi 8997)	c. Adj PY Restricted Ending Bal	(sum lines 1a & 1b)	2. a. Current Year Award b. Other Adjustments	c. Adj Curr Yr Award	(sum lines 2a & 2b)	3. Required Matching Funds/Other	4. I otal Available Award	(sum lines 1c, 2c, & 3)	7	6. Amounts Included in Line 6 for	Prior Year Adjustments	7 a Account December	(line 2c minus lines 5 & 6)	b. Noncurrent Accounts	Receivable	c. Current Accounts Receivable	(line 7a minus line 7b)	8. Contributed Matching Funds	9. Total Available	(sum lines 5, 7c, & 8)	EXPENDITURES	 Donor-Authorized Expenditures Non Donor-Authorized 	Expenditures	12. Total Expenditures	(line 10 plus line 11)	RESTRICTED ENDING BALANCE	13. Current Year	(line 4 minus line 10)

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

West Contra Costa Unified Contra Costa County

Perconstructed	LITERACY & LIBRARIES	CCC CAER GROUP GRANT	MUNIS ENTERPRISE PROJ	TIIDE COE	LIBRARY & BOOKS
8699 8699 8699 17) 0.00 194,750.00 200,000.00 194,750.00 200,000.00 0.00 200,000.00 194,750.00 200,000.00 194,750.00 194,750.00 200,000.00 194,750.00 194,750.00 194,750.00 194,750.00 194,750.00 194,750.00 194,750.00 194,750.00		9645	0850	JOE COE	DOINATION
0.00 194,750.00 200,00 194,750.00 200,00 0.00 200,00 194,750.00 200,00 149,750.00 200,00 149,139.86		8699	8919/8980	9690	9904
1 0.00 200,00 194,750.00 200,00 194,750.00 200,00 0.00 200,00 194,750.00 200,00 194,750.00 200,00 149,139.86 200,00				000	6500
0.00 194,750.00 200,00 194,750.00 200,00 0.00 200,00 194,750.00 200,00 194,750.00 200,00 149,139.86					
0.00 194,750.00 200,00 194,750.00 200,00 0.00 200,00 194,750.00 200,00 149,750.00 200,00 149,139.86	11,869.24				7 240 35
0.00 194,750.00 200,00 194,750.00 200,00 0.00 200,00 194,750.00 200,00 149,139.86					00:617:1
194,750.00 194,750.00 194,750.00 0.00 0.00 194,750.00 194,750.00	0.00	00.0	000	000	7 040 95
194,750.00 194,750.00 0.00 194,750.00 194,750.00 149,139.86		4,960.00	8	10,000.00	1,248.33
194,750.00 194,750.00 0.00 0.00 194,750.00 149,139.86					
194,750.00 0.00 0.00 194,750.00 149,139.86	200,000.00	4.960.00	00.0	40.000.00	o o
194,750.00 194,750.00 0.00 194,750.00 149,139.86			2,700,000.00	00.000.00	00.0
194,750.00 0.00 194,750.00 194,750.00 149,139.86					
194,750.00 0.00 0.00 194,750.00 149,139.86	200,000.00 61,869.24	4,960.00	2,700,000.00	10,000.00	7,249.35
0.00 0.00 194,750.00 149,139.86	50,000.00	4.960.00	-		
0.00 0.00 194,750.00 149,139.86					-
0.00 0.00 194,750.00 149,139.86					
0.00 194,750.00 149,139.86	200,000,00	C	C C	6	
194,750.00		0.00	0.00	10,000.00	0.00
0.00 194,750.00 149,139.86 149,139.86					
194,750.00 149,139.86 149,139.86	200.000.00	C	6		
194,750.00 200,0C 149,139.86 149,139.86		2	2,700,000.00	0,000,00	00.00
149,139.86	200 000 00 200 200 000 000	0000			
149,139.86		4,900.00	2,700,000.00	10,000.00	0.00
149,139.86	48,860.98	4,592.04	64,734.43	1,117.76	810.71
149,139.86					
149, 139.80					
3.0	0.00	4,592.04	64,734.43	1,117.76	810.71
o. Curen real					
(line 4 minus line 10) 45,610.14 200,000.00	200,000.00 13,008.26	367.96	2,635,265.57	8,882.24	6.438.64

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

West Contra Costa Unified Contra Costa County

OCAL PROGRAM NAME	IVY LEAGUE CONNECTION	MICROSOFT GOV SETTLEMENT	CARPENTERS UNION SCHOLARSHIP	NEIGHBORHOOD SCHOOL RESCUE	SCHOOL BASED MENTA! HEAI TH		ADULT ED FUND 11 MISC
RESOURCE CODE	2066	8066	9915	9920	9931		9599
REVENUE OBJECT	8980	6698	8698	8699	8699		8698
LOCAL DESCRIPTION (If any)							
1. a. Prior Year Restricted							
Ending Balance	0.00	85,197.37	00:00	250.00	18,675.19		2,140.00
b. Restr Bal Transfers (Obj 8997)					· · · · · · · · · · · · · · · · · · ·		
c. Adj PY Restricted Ending Bal	0				-		
(sum lines 1a & 1b)	0.00	85,197.37	0.00	250.00	18,675.19	00:00	2,140.00
2. a. Current Year Award			2,000.00				6,000.00
c. Adi Curr Yr Award							
(sum lines 2a & 2b)	0.00	00.0	00 000 0	0	C	S	0000
3. Required Matching Funds/Other	239,431.11			200	360 000 00	000	0,000.00
4. Total Available Award					000000000000000000000000000000000000000		
(sum lines 1c, 2c, & 3)	239,431.11	85,197.37	2,000.00	250.00	378,675,19	0.00	8.140.00
REVENUES	-						
Cash Received in Current Year			2,000.00			-	6 000 00
6. Amounts Included in Line 5 for	-						000000
Prior Year Adjustments					-		
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	00.0	00.00	0.00	00.0	00:00	0:00	00.0
 b. Noncurrent Accounts 	-						
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	00'0	0.00	0.00	00:00	000	000	
8. Contributed Matching Funds	239,431.11				360.000.00	200	20.0
9. Total Available	-						
(sum lines 5, 7c, & 8)	239,431,11	0.00	2.000.00	000	360 000 00	000	00 000 8
EXPENDITURES							0,000
 Donor-Authorized Expenditures 	239,431.11	25.03			300 146 36		5 113 04
11. Non Donor-Authorized							0.00
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	239,431.11	25.03	0.00	00.00	300,146,36	000	5 113 01
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	85,172.34	2,000.00	250.00	78,528.83	0.00	3.026.99

West Contra Costa Unified Contra Costa County

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

		CHILD DEV FUND	
LOCAL PROGRAM NAME		HEAD START	TOTAL
RESOURCE CODE		6096	
REVENUE OBJECT		8699	
LUCAL DESCRIPTION (if any)			
1 a Prior Year Restricted			
Finding Balance			
b Restr Bal Transfers (Oki 8007)		97,286.46	13,801,851.70
C. Ideal Dai Hanslels (Objess)			000
(sum lines 1a & 1b)	000	07 000 10	
2. a. Current Year Award	20.0	97,200.40 66,867.22	13,801,851.70
b. Other Adjustments		22,700,00	10,002,009.03
c. Adj Curr Yr Award			000
(sum lines 2a & 2b)	0.00	66,864.22	18.602,669 03
Required Matching Funds/Other			8,517,868,11
 Total Available Award 			
(sum lines 1c, 2c, & 3)	00.0	164,150.68	40,922,388,84
REVENUES			
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)	0.00	16,806.24	813,950.56
 b. Noncurrent Accounts 		•	
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	00:00	16,806.24	813,950.56
8. Contributed Matching Funds			8,517,868.11
9. Iotal Available		-	
(sum lines 5, 7c, & 8)	00:00	66,864.22	27,120,537.14
EXPENDITURES			
 Donor-Authorized Expenditures 		80,723.08	23.742.350.29
 Non Donor-Authorized 			
Expenditures			00.0
12. Total Expenditures			
(line 10 plus line 11)	00.00	80,723.08	23,742,350,29
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 40)	000	00 707 60	47 400 000 11

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								1.27	110.		110.
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	310
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		
5000 - Services &		-		330	10,700,200.00	300	310,304.04	1,045,640.04	337	9,060,659.91	339
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
			TO	DTAL	241,497,018.44	365		T	JATC	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)		·	EDP
Teacher Salaries as Per EC 41011	Object	·	No.
2. Salaries of Instructional Aides Per FC 41011	1100	82,772,143.76	1 1
	2100	10,650,204.03	380
	3101 & 3102	6,555,953.67	382
	3201 & 3202	977,228.47	383
OASDI - Regular, Medicare and Alternative. Health & Welfare Benefits (EC 41372)	3301 & 3302	2,036,369.60	384
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	13,901,196.03	385
The state of the s	3501 & 3502	1,630,114.23	390
The state of the s	3601 & 3602	2,321,721.20	392
	3751 & 3752	0.00	
	3901 & 3902	0.00	393
The state of the s	,	120,844,930.99	395
12. 2000 Todation and mandational Aide Opinies and			
Benefits deducted in Column 2.		713,587.65	j
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted).		54,004,79	396
b. Less, reacher and instructional Aide Salanes 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%			j
for high school districts to avoid penalty under provisions of EC 41372		58.15%	i
16. District is exempt from EC 41372 because it meets the provisions	Ī	\$5.1070	
of EC 41374. (If exempt, enter 'X')			

PAR	THE DEFICIENCY AMOUNT	
10100	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exisions of EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unitied, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.00%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	58.15%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%
5	Definingly Amount (Part III Line) Amount Incident reductions in Columns 4a of 4b (Falt I, EDF 309).	206,590,859.80
[J.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals 2011-12 Unaudited Actuals Schedule of Long-Term Liabilities

West Contra Costa Unified Contra Costa County

				-			
	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	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	200,000.00
Capital Leases Payable			00.0			0.00	
Lease Revenue Bonds Payable			00.0			00:00	
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
Business-Type Activities:		-					
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			00:00			0.00	
Certificates of Participation Payable	-		00.00			0.00	
Capital Leases Payable			00.0			00.00	
Lease Revenue Bonds Payable			0.00			00.00	
Other General Long-Term Debt			00:00			0.00	
Net OPEB Obligation			00.0			0.00	
Compensated Absences Payable			0.00			00'0	
Business-type activities long-term liabilities	0.00	00.00	00:00	00:00	00.0	0.00	0.00

Unaudited Actuals Fiscal Year 2011-12 School District Appropriations Limit Calculations

		2011-12 Calculations			2012-13	•
•	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA		2010-11 Actual	I		2011-12 Actual	V = ****
(2010-11 Actual Appropriations Limit and Gann ADA					2011-12 130000	
are from district's prior year Gann data reported to the CDE)						
4 5044 55105 (545 455 555 554 554 554 554 554						
 FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) 	202,686,460.51		202,686,460.51			207 026 222 04
PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	27,589.24	-	27,589.24			207,836,222.84 27,597.70
. , , , , , , , , , , , , , , , , , , ,						21,021,70
ADJUSTMENTS TO PRIOR YEAR LIMIT	. Ac	l]ustments to 2010	11	A	djustments to 2011-	12
3. District Lapses, Reorganizations and Other Transfers						
Temporary Voter Approved Increases Less: Lapses of Voter Approved Increases	and the second					
TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	44.6					
(Lines A3 plus A4 minus A5)			0.00			0,00
		机铁矿 自用自				
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and		All the Charles				
other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
appropriations in the choice at Ellie Ac above)						
B, CURRENT YEAR GANN ADA		2011-12 P2 Report			2012-13 P2 Estimate	
(2011-12 data should tie to Principal Apportionment						
Attendance Software reports)	07.507.70					
Total K-12 ADA (Form A, Line 10) ROC/P ADA**	27,597.70		27,597.70	27,482.17		27,482.17
	0,00		0.00	0.00		0.00
Total Charter Schools ADA (Form A, Line 26) Total Supplemental Instructional Hours**	0,00		0.00	0.00		0.00
Divide Line B4 by 700 (Round to 2 decimal places)			and Habita			
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			27,597.70			27,482.17
OTHER ADA					(A) (B) (B) (B)	
(From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School 8. Divide Line B7 by 525 (Round to 2 decimal places)			0,00	A the second		0.00
9. TOTAL CURRENT YEAR GANN ADA			0,00			0.00
(Sum Lines B6 plus B8)		45年月月日	27,597.70		6.12411年5	27,482.17
: LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<u> </u>	2011-12 Actual			2012-13 Budget	
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
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)	610,938.92		0.00	0.00		0.00
Supplemental Taxes (Object 8044) Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,540,910.88		610,938.92 4,540,910.88	900,406.00 4,427,436.00		900,406.00
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
	455,621.29		455,621.29	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)			0.740.000.00	0.704.407.00		9,791,407.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) 	9,743,886.02		9,743,886.02	9,791,407.00		0,,00,,00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 			9,743,886.02 5,523,361.84	5,578,704.00		5,578,704.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit 	9,743,886.02 5,523,361.84		5,523,361.84	5,578,704.00		5,578,704.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) 	9,743,886.02					
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools 	9,743,886.02 5,523,361.84 0.00		5,523,361.84	5,578,704.00		5,578,704.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) 	9,743,886.02 5,523,361.84		5,523,361.84	5,578,704.00		5,578,704.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 	9,743,886.02 5,523,361.84 0.00	0.00	5,523,361.84	5,578,704.00	0.00	5,578,704.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 	9,743,886.02 5,523,361.84 0.00 (3,108,088.04)	0.00	5,523,361.84 0.00 (3,108,088.04)	5,578,704.00 0.00 (3,275,073.00)	0.00	5,578,704.00 0.00 (3,275,073.00)
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 	9,743,886.02 5,523,361.84 0.00 (3,108,088.04)	0.00	5,523,361.84 0.00 (3,108,088.04)	5,578,704.00 0.00 (3,275,073.00)	0.00	5,578,704.00 0.00 (3,275,073.00)
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) To General Fund from Bond Interest and Redemption 	9,743,886.02 5,523,361.84 0.00 (3,108,088.04) 70,343,472.81	0.00	5,523,361.84 0.00 (3,108,088.04) 70,343,472.81	5,578,704.00 0,00 (3,275,073.00) 70,930,021.00	0.00	5,578,704.00 0.00 (3,275,073.00) 70,930,021.00
 Comm. Redevelopment Funds (Obj. 8047 & 8625) Parcel Taxes (Object 8621) Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 	9,743,886.02 5,523,361.84 0.00 (3,108,088.04)	0.00	5,523,361.84 0.00 (3,108,088.04)	5,578,704.00 0.00 (3,275,073.00)	0.00	5,578,704.00 0.00 (3,275,073.00)

	2011-12 Calculations		2012-13 Calculations			
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) OTHER EXCLUSIONS			2,026,329.00	in de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de		2,043,122.00
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)	ering from Europe		2,026,329.00			2,043,122.00
STATE AID RECEIVED (Funds 01, 09, and 62) 24. Revenue Limit State Aid - Current Year (Object 8011) 25. Revenue Limit State Aid - Prior Years (Object 8019) 26. Supplemental Instruction - CY (Res. 0000, Object 8590)**	91,867,502.88 401,040.74	·	91,867,502.88 401,040.74 0,00	92,047,880.00		92,047,880.00 0.00 0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)** 28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**	er en en de la company de la company marin de la company de la company de marin de la company de la		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)**	2.0		0.00			00.0
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)** 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	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
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	•		0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	100,779,977.62	0.00	100,779,977.62	98,713,784.00	0.00	98,713,784.00
DATA FOR INTEREST CALCULATION						i
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) 40. Total Interest and Return on Investments	267,078,725.61		267,078,725.61	251,006,535.00		251,006,535.00
(Funds 01, 09, and 62; objects 8660 and 8662) APPROPRIATIONS LIMIT CALCULATIONS	147,606.80	2011-12 Actual	147,606,80	80,000.00	2012-13 Budget	80,000.00
D. PRELIMINARY APPROPRIATIONS LIMIT						
Revised Prior Year Program Limit (Lines A1 plus A6)			202,686,460.51			207,836,222.84
Inflation Adjustment			1.0251			1.0377
Program Population Adjustment (Lines B9 divided						[
by [A2 plus A7]) (Round to four decimal places)			1.0003			0.9958
PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		orea Groce A Angle Groce (1947)	207,836,222.84			214,765,827.52
APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation			70,343,472.81	r de les entre la La la superiorie		70,930,021.00
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) b. Maximum State Aid in Local Limit			3,311,724.00		Ministration of the second of	3,297,860.40
(Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			100,779,977.62			98,713,784.00
Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) Local Revenues in Proceeds of Taxes		andrastrati Basinis ira	100,779,977.62			98,713,784.00
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 8. State Aid in Proceeds of Taxes (Greater of Line D6a,			94,627.35 70,438,100.16			54,085.57 70,984,106.57
or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero) 9. Total Appropriations Subject to the Limit	o specificación de la companya de la companya de la companya de la companya de la companya de la companya de l La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	e de la la la la la la la la la la la la la	100,779,977.62			98,713,784.00
a. Local Revenues (Line D7b) b. State Subventions (Line D8)			70,438,100.16 100,779,977.62			
c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			2,026,329.00			
(Lines D9a plus D9b minus D9c)	F		169,191,748.78			

Unaudited Actuals Fiscal Year 2011-12 School District Appropriations Limit Calculations

		2011-12 Calculations			2012-13 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to:			0.00			
Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary 11. Adjusted Appropriations Limit		2011-12 Actual		101001	2012-13 Budget	
(Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			207,836,222.84			214,765,827.52
·	A COLUMN TO SERVICE OF THE SERVICE O	a de la company	169,191,748.78			
* Please provide below an explanation for each entry in the adjustme ** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statut State Aid Received, can no longer be extracted and must be manual	ents countril. les of 2009), as amer ally input into the Adju	nded by SB 70 (Chapte ustments column.	er 7, Statutes of 201	1). Amounts in Secti	on C,	
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ermaine Quiter ann Contact Person		10 231-1118	<u>.</u>		<u>.</u>	

В.

Part I	- General	Administrative	Share of Plan	t Services	Costs
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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

	Salaries and Benefits	A41			
	Salaring and Honorite	. I ITRAP (ANAPA	Administration	and Controlized D	lata Duagagaina
<i>~</i> ,	Calalies alla Dellellis	· Cuici Genera	Aumminionanom	anu centranzeu i	Jala Processinu

upled by general administration.	
 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 370 (Functions 7200-7700, goals 0000 and 9000) 	01-3702) 7,416,976.91
 Contracted general administrative positions not paid through payrol! a. Enter the costs, if any, of general administrative positions performing services ON SITE but contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 8 	paid through a
 If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each administrative position paid through a contract. Retain supporting documentation in case of 	general
Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 370	

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.

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.

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.

U	١.	0	0	

P	art III	- Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	. In	direct 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.		0,011,101.112
		goals 0000 and 9000, objects 5000-5999)	91,950.00
	4.	1000 - 1	31,300.00
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,118,707.99
	6.	A service of the serv	<u> </u>
	7	(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)	
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
	9.	Carry-Forward Adjustment (Part IV, Line F)	13,924,821.36 1,828,290.46
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,753,111.82
В.	D.	se Costs	10,100,111.02
Б.	1.		
	2.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	145,845,227.51
	3.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	37,521,684.70
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,006,598.85
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,370,092.01
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	142,580.20
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
		minus Part III, Line A4)	1,918,601.62
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	1,310,001.02
		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	
	11.	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)	
	12	Facilities Rents and Leases (all except portion relating to general administrative offices)	26,503,711.51
	12.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	10.011.00
	13.	Adjustment for Employment Separation Costs	12,641.00
		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
Ċ.	Strai	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For	information only - not for use when claiming/recovering indirect costs)	
	(Line	e A8 divided by Line B18)	5.60%
D.	Preli	minary Proposed Indirect Cost Rate	
		final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)	·
	(Line	A10 divided by Line B18)	6.33%
			0.0070

Unaudited Actuals 2011-12 Unaudited Actuals Indirect Cost Rate Worksheet

07 61796 0000000 Form ICR

Part IV - Carry-forward Adjustment

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

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

A.	A. Indirect costs incurred in the current year (Part III, Line A8)	13,924,821.36					
В.	3. Carry-forward adjustment from prior year(s)						
	Carry-forward adjustment from the second prior year	(1,519,602.34)					
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00					
C.	Carry-forward adjustment for under- or over-recovery in the current year						
	 Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indire cost rate (4.25%) times Part III, Line B18); zero if negative 	ect1,828,290.46					
	 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 	0.00					
D.	Preliminary carry-forward adjustment (Line C1 or C2)	1,828,290.46					
Е.	Optional allocation of negative carry-forward adjustment over more than one year						
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would re the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forw than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish the carry-forward adjustment and provided that the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided that the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment adjustment and provided the carry-forward adjustment adjustment and provided the carry-forward adjustment adjustment adjustment adjustment adjustment adjustment and provided the carry-forward adjustment ad	LEA may request that					
	Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable					
	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:	not applicable					
	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:						
	LEA request for Option 1, Option 2, or Option 3	not applicable					
		1					
•	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	_					
	Space 2 of Space 3 is selected)	1,828,290.46					

Unaudited Actuals 2011-12 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

07 61796 0000000 Form ICR

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

	Faf	Bassins	Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
_	Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	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 <u>,</u> 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%

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: icr (Rev 03/16/2012) West Contra Costa Unified Contra Costa County

Fund

Resource

Unaudited Actuals 2011-12 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

07 61796 0000000 Form ICR

Eligible Expenditures

(Objects 1000-5999

except Object 5100)

Indirect Costs Charged (Objects 7310 and 7350)

Rate Used

				Lotterv:	
Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Instructional	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	L YEAR				
1. Adjusted Beginning Fund Balance	9791-9795	0.00		181,294.75	181,294.7
State Lottery Revenue	8560	3,587,021.71		905,459.97	4,492,481.6
3. Other Local Revenue	8600-8799	0.00		0.00	0.0
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	Manus Ingeneral State (Section 1997)	0.00	0.0
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available					
(Sum Lines A1 through A5)	4	3,587,021.71	0.00	1,086,754.72	4,673,776.4
3. EXPENDITURES AND OTHER FINANC	ING USES				
 Certificated Salaries 	1000-1999	0.00			0.0
2. Classified Salaries	2000-2999	0.00			0.0
3. Employee Benefits	3000-3999	0.00			0.0
Books and Supplies	4000-4999	0.00		0.00	0.0
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,587,021.71			3,587,021.7
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials	E400 5740 5000				
(Resource 6300)	5100, 5710, 5800	0.00			
Capital Outlay Tuition	6000-6999	0.00			0.0
8. Interagency Transfers Out a. To Other Districts, County	7100-7199	0.00			0.0
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.0
	7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financin	g Uses				
(Sum Lines B1 through B11)		3,587,021.71	0.00	0.00	3,587,021.7
ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,086,754.72	1,086,754.7
. COMMENTS:				1,000,107.12	1,000,704.7
	•		•		

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.

Unaudited Actuals 2011-12 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

	Fu	nds 01, 09, an	d 62	2011-12
Section I - Expenditures	Goals	Functions	Objects	Expenditures
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)		;		
Community Services	A.II	5000 F000	1000-7999 except	142 572 22
7. Community Services	All except	5000-5999 All except	3801-3802	142,573.22
2. Capital Outlay	7100-7199	5000-5999	6000-6999 5400-5450.	509,747.25
3. Debt Service	All	9100	5800, 7430- 7439	6,567,277.21
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	Ali	9300	7600-7629	3,500,000.00
		9100	7699	
All Other Financing Uses	Ail	9200	7651	0.00
7 Nenegonou		All except 5000-5999,	1000-7999 except	242 722 24
7. Nonagency8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	9000-9999	3801-3802	813,736.64
costs of services for which tallion is received,	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	437,218.93
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must i s in lines B, C D2.		0.00
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)	利斯 李 萨	Uda a w	1000-7143,	11,970,553.25
D. Plus additional MOE expenditures:			7300-7439	
 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	Ali	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually e expendi	ntered. Must r tures in lines A	not include 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
Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				226,543,951.13

West Contra Costa Unified Contra Costa County

Unaudited Actuals 2011-12 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

Section II - Expenditures Per ADA		2011-12 Annual ADA/
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		Exps. Per ADA 27,555.2
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
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts LEAs failing prior year MOE calculation (From Section VI)	for 217,914,330.54 0.00	7,959.84
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	217,914,330.54	7,959.84
3. 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
MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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 N	
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%

Unaudited Actuals 2011-12 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

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)

The Doi Sec				
	Funds 01, 09, and 62			
SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:			·	
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	AII	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
 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:				ļ
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
Total SFSF/Education Jobs Fund expenditures available to apply to deficiency				
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				5,602,162.97

Unaudited Actuals 2011-12 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

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)

- most meet requirement (if both amounts in Line bit) Section in are positive) (continued)					
A	ggregate Expenditures/Per ADA Expenditures	Total	Per ADA		
В	. 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.	MOE Met			
	(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)				
1.	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%		

West Contra Costa Unified Contra Costa County

Unaudited Actuals 2011-12 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

07 61796 0000000 Form NCMOE

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ine D) ADA Adjustment
al charter school adjustments		
CTION VI - Detail of Adjustments to Base Expenditures (used in Section	0.00	0.0
scription of Adjustments	Total Expenditures	Expenditures Per ADA
·		
	1	

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Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

West Contra Costa Unified Contra Costa County

Participation Participatio		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Teacher Full Time E.	mistra Joseph				
Experiment Exp			Teacher A'un't time Ed	mivalents		Classroo	m Units	Pupils Transported
Particular Par		Instructional Supervision and Administration (Functions 2100-2200)		School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plan (Fu	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
Comparison of the column of the col		1,615,064.44	403,147.14	000	1.023.816.51	25 049 684 01	00.142.01	
before second periods of	B. Enter Allocation Factor(s) by Goal:	FIF Factor(s)	PTE Professor	Talent	15:010,020,1	16,490,640,67	12,641.00	4,431,756.61
Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A.) Independent in line A. Independent in lin	(Note: Allocation factors are only needed for a column if	1 12 1 4500(3)	rib racion(s)	r i E Factor(s)	FIE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
December December	there are undistributed expenditures in line A.)							
Interpote teach Interpote	Instructional Goals Description			•				
lit Description, K-1.2 Lit 1994.3 Lit 1994.3 Lit 1994.3 Lit 1994.3 2,081.00 2,081.00 2,081.00 2,081.00 1,100	0001 Pre-Kindergarten							
matter Schools 11.00 11.00 12.01 2.03.10 matter Schools 14.80 14.80 14.80 14.80 25.00 25.00 matter Schools 10.20 10.20 10.20 25.00 25.00 matter Schools 44.0 44.0 44.0 5.00 5.00 matter Schools 44.0 44.0 44.0 5.00 5.00 matter Schools 5.00 4.40 4.40 5.00 5.00 matter Schools 5.00 5.00 5.00 5.00 at Edecation 5.00 5.00 5.00 vectorial Education 5.23 5.23 5.20 matter Education 5.00 5.00 5.00 vectorial Education 5.00 5.00 5.00 pition 5.00 ></td> <td>1,139.43</td> <td>1.139.43</td> <td></td> <td>1 120 42</td> <td>00.000</td> <td></td> <td></td>		1,139.43	1.139.43		1 120 42	00.000		
1,000 1,10		11.00	5		1,125.43	2,081.00	2,081.00	686.00
1430 1640		14.60	11.00		11.00	12.00	ļ	
10.00 10.0		14:00	14.80		14.80	26.00		
Part Part		10.20	10.20		10.20	15.00		
munity Day Schools 440 440 550 500 alized Secuents Programs 440 440 500 500 alized Secuents Programs 700 700 12,00 12,00 are Education Actual Education 523 5.25 5.25 5.25 5.25 5.25 5.25 5.25 5.20 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Factor F		4.40	4.40		4.40	00.5	90.5	
12.00 12.0							an'r	
Excitation, Adult Excitation Excitatio						00 61		
Independent Study Centures						12.00	12.00	
Correctional Education S.25 S.2								
Vocational Education 5.25 5.25 5.25 5.25 5.25 6.25<								
pull 5.25 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								
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Education (allocated to 5001) 277.54 277.54 250.00					57.5			
Page 1979 Page 1970 Page	ı	277.54	45 177		7.5 11.00			
iption 10.05 10.05 10.05 10.05 setoy - Educational 10.05 10.05 10.05 10.05 cetoy - Other Lumity Services Care and Development Services Care and Development Services Laboration (Fund 11) 18.00 18.00 18.00 18.00 18.00 14.00.67 <td< td=""><td></td><td></td><td></td><td></td><td>PC.113</td><td>250.00</td><td></td><td>497.00</td></td<>					PC.113	250.00		497.00
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100.05 1		10.05	20.01		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
Letter and Development Services Care and Development Services Care and Development Services 18.00 Education (Fund 11) 18.00 Development (Fund 12) 18.00 ria (Funds 13 & 61) 1.490.67 1.490.67 1.400.67			COCOL		10.02			
Care and Development Services Care and Development Services Education (Fund 11) 18.00 Development (Fund 12) 18.00 ria (Funds 13 & 61) 1.490.67 1.490.67 0.00								
Education (Fund 11) 18.00 18.00 18.00 Development (Fund 12) 18.00 18.00 18.00 11a (Funds 13 & 61) 1.490.67 1.490.67 0.00 1.400.67								
Education (Fund 12) 18.00 18.00 18.00 18.00 ria (Funds 13 & 61) 1,490.67 1,490.67 0.00 1,400.67 2,50.50								
Development (Fund 12) 18.00 18.00 ria (Funds 13 & 61) 1490.67 1490.67		100						
ria (Funds 13 & 61) 1490.67 1.490.67 0.00 1.400.67	Child Development (Fund 12)	18.00	18.00	The state of the s	O O I			
1,490.67 1,490.67 0.00	Cafeteria (Funds 13 & 61)	100						
	C. Total Allocation Factors	1.490.67	1 490 67	uoro	1 400 64			

07 61796 0000000 Form PCR

Unaudited Actuals 2011-12 General Fund and Charter Schools Funds Program Cost Report

West Contra Costa Unified Contra Costa County

			Direct Costs		Central Admin		
		Direct Charged	Allocated	Subtotal	Coets		Total Costs by
Goal	Program/Activity	(Schedule DCC)	(Schedule AC)	$(\infty l, 1+2)$	(col. 3 x Sch. CAC line E)	Other Costs (Schedule OC)	Program (col. 3 + 4 + 5)
Instructional		Column	Column 2	Column 3	Column 4	Column 5	Column 6
Goals	-	·				1	
0001	Pre-Kindergarten	394 62	000				
1110	Regular Education, K-12	145 340 521 68	0.00	394.62	22.57		417.19
3100	Alternative Schools	1 627 200 200	20,018,490.41	171,968,012.09	9,836,295.90		181 804 307 99
3200	Continuation Schools	17.007,100,1	147,714.62	1,784,980.89	102,098.06		1 887 079 05
3300	Independent Study Centers	2,180,167.31	301,613.89	2,481,781.20	141,953.92		2 623 725 12
3400	Omorthnity Schools	1,468,530.65	177,398.74	1,645,929.39	94,144.53		1 740 072 00
3550	Committee Description	00.00	0.00	0.00	0.00		1,740,073.92
2700	Community Day Schools	833,644.52	61,173.62	894.818.14	51 182 17		0.00
2000	Specialized Secondary Programs	0.00	0000	000	0.00		946,000.31
0000	Vocational Education	365,049.00	125.266.78	490 215 78	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	20,045.28		518,361.06
4610	Adult Independent Study Centers	0.00	0000	0.00	0.00		0.00
4620	Adult Correctional Education	000	0.00	00'0	0.00	· · · · · · · · · · · · · · · · · · ·	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		000
4760	Bilinonal	0.00	0.00	0.00	00:00		0000
4850	Mirrout Educati	7,541,162.50	10,713.75	7,551,876.25	431 955 27		0.00
2000 5000	Mugrant Education	0.00	0.00	000	17.555,151		7,983,831.52
2000 - 2999	Special Education	54,424,031.31	5.036.496.85	50 460 528 16	0.00		0.00
0009	Regional Occupational Ctr/Prg (ROC/P)		000	0000	5,401,047.34		62,861,575.50
Other Goals				00:00	0.00		0.00
7110	Nonagency - Educational	776 207 10	21 003 00	1			
7150	Nonagency - Other	22.530.16	21.600,07	796,716.25	45,570.90		842.287.15
8100	Community Services	142 580 20	0.00	22,530.16	1,288.69		23,818.85
8500	Child Care and Develonment Services	0.000.20	0.00	142,580.20	8,155.36		150,735,56
Other Costs	1	0.00	0.00	00'0	00:00		0.00
- -	Food Services						
	Enterprise					0.00	00:00
	Facilities Acquisition & Construction	· · · · · · · · · · · · · · · · · · ·				0.00	0.00
	Other Outgo					465,299.05	465.299.05
Other	Adult Education Child Develorment					10,096,894.21	10.096,894.21
Funds	Cafeteria, Foundation ([Column 3 +						
-	CAC, line C51 times CAC, line E)						
	Indirect Cost Transfers to Other Funds		30,/32.81	36,732.81	1,053,490.37		1.090.223.18
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)	· · · · · · · · · · · · · · · · · · ·			(745,010,347)		
-	Total General Fund and Charter				(/40,212,44)		(746,212.44)
	Schools Funds Expenditures	214,741,085.32	32,536,110.62	247,277,195,94	14 449 027 02	10 5/2 102 0/	
California Dept of Education	of Education				27.1.0007 2.	10,302,193.20	717,788,427.12

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: pcr (Rev 02/22/2012)

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West Contra Costa Unified Contra Costa County

Unaudited Actuals 2011-12 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

!							.	,					
		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services F	Pupil Transportation	Ancillary Services	Ancillary Services Community Services	General	Plant Maintenance	Facilities Rents and	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110-		(Functions 4000-		(Functions 7000-	did Operations (Functions 8100-	Leases	
Instructional Goals						2000	(Function 1000)	4999)	5999) 7	7999, except 7210)*	8400)	(Function 8700)	Total
0001	Pre-Kindergarten	394.62	0.00	00.0	000	90	5						
1110	Reguiar Education, K-12	102,479,022.64	11.326.375.71	3 604 640 20	1 60	00.0	0.00	00.00			00.00	0.00	394.62
3100	Alternative Schools	1,216,611,72	800	67.040,450,6	13,080,398.34	4,784,276.92	23,393.00	6,917,156.89			2,444,257.89	0.00	145,349,521.68
3200	Continuation Schools	1,355,383.19	5,330.30	693.05	411 237 15	78,839.99	0000	0.00			00.0	00.00	1,637,266.27
3300	Independent Study Centers	1,230,569.86	0.00	00:00	237,960.79	00.0	000	00.00			204,803.09	0.00	2,180,167.31
3400	Opportunity Schools	00.0	0.00	0.00	0.00	00:0		000			0.00	0.00	1,468,530.65
3550	Community Day Schools	726,563.03	106.998.46	23	8		8	0.00			00.0	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	000	00.00	00.00	0.00	00'0			00.00	0.00	833,644.52
3800	Vocational Education	136,872,17	228,176.83	0.00	000	000	0.00	00:00			00:00	0.00	00.0
4110	Regular Education, Adult	0.00	0.00	0.00	00.0	8. 8	00.0	0000			00:0	0000	365,049.00
4610	Aduit Independent Study Centers	0,00	00:00	000	8		000	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	000	000	90	800	00.0	00.0	00.00			00.00	00.00	0.00
4630	Adult Vocational Education	0.00	00.00	000	0000	00:0	00'0	0.00			00.00	00.0	00:00
4760	Bilingual	3,694,717.41	2,874,007.17	714,462,55	000	16 637 16	00.00	00.0			0.00	0.00	00.00
4850 N	Migrant Education	0.00	00.00	00'0	000	000	8.7	17.866,147			0.00	0.00	7,541,162.50
S 6665-0005	Special Education	37,471,815.15	2,503,192.46	11,385.06	000	11 226 700 12	3 27 07 6 6	0.00			0.00	00.00	00'0
6000 R	ROC/P	00.00	0.00	00:0	00:0	000	000	00.0			176.10	. 00'0	54,424,031.31
Other Goals								0,00			00:00	0.00	0.00
7110 N	Nonagency - Educational	776,207.10	00'0	0.00	0.00	0.00	000	000			_		
7150 N	Nonagency - Other	00:00	0.00	0.00	00.0	000	000	000	0.00	0.00	00:00	0.00	776,207.10
8100 C	Community Services		00'0	00.00	60 6	6		22,530.16	0.00	00.00	00.00	00'0	22,530.16
8500 8	Child Care and Development Services	0.00	000	900		00.0	0.00		142,580.20	00:00	00:00	00:00	142,580.20
Total Direct Charged Costs	larged Costs	140 089 155 00	200	000	20.0	0.00	00.00		0.00	0.00	00.00	00.00	0.00
		122,000,110,00	17,044,080.93	4,421,263.98	14,671,410.84	16,309,174.72	3,234,155.42	7,181,025.26	142,580.20	0.00 2,649,237.08	2,649,237.08	0.00	214.741 085 32
									⊑ *	ınctions 7100-7199 for g	oals 8100 and 8500		

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West Contra Costa Unified Contra Costa County

Unaudited Actuals 2011-12 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Cos	Allocated Support Costs (Based on factors input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Closed wood		
Instructional Goals		The reduction	CIASSIOON UNITS	Pupils Transported	Total
0001	Pre-Kindergarten	000	000	6	
1110	Regular Education, K-12	2 325 248 43	0.00	0.00	0.00
3100	Alternative Schools	22,22,23,23	105 266 70	2,569,894.37	26,618,490.41
3200	Continuation Schools	30.202.53	123,200./8	0.00	147,714.62
3300	Independent Study Centers	30,202.33	2/1,411.36	00:00	301,613.89
3400	Opportunity Schools	77.019.77	156,583.47	0.00	177,398.74
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0,979.13	52,194.49	00:00	61,173.62
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education. Adult	00.00	172,206.78	0.00	125,266.78
4610	Adult Independent Study Centers	0.00	0.00	00.00	0.00
4620	Adult Correctional Education	000	0.00	0.00	0.00
4630	Adult Vocational Education		00.00	00.0	00:00
4760	Bilingual	0.00	00.00	0.00	0.00
4850	Migrant Education	10,/13./2	00.00	0.00	10,713.75
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
0009	ROC/P	566,379.20	2,608,255.41	1,861,862.24	5,036,496.85
Other Goals		00:0	0.00	00'0	0.00
7110	Nonagency - Educational	20 500 15	90		
7150	Nonagency - Other	0.00	00:00	0.00	20,509.15
8100	Community Services	00:0	0.00	0.00	00'0
8500	Child Care and Develorment Cross	0.00	0.00	0.00	00.0
Other Funds	Jerms care and poveropinette 3Ves.	0.00	0.00	0.00	0.00
1	Adult Education (Fund 11)		000		4
1	Child Development (Fund 12)	36.732.81	000		0.00
•	Cafeteria (Funds 13 and 61)		00.0	00.00	36,732.81
Total Allocated Support Costs	mort Costs		0.00		0.00
		3,042,028.11	25,062,325.90	4,431,756.61	32,536,110.62

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: pcr (Rev 05/24/2011)

Unaudited Actuals
2011-12
Program Cost Report
Schedule of Central Administration Costs (CAC)

Ą.	Central Administration Costs in General Fund and Charter School, E	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000. Objects 1000-7999)	1,918,601.62
. 6	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	91,950.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,526,084.11
'n	Total Central Administration Contains	3,658,614.63
	Constant Standard Costs in General Fund and Charter Schools Funds	15,195,250.36
ස් <u> </u>	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	214 741 005 22
7	Total Allocated Costs (from Form PCR, Column 2, Total)	32 536 110 62
8	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	247.277 195 94
ပ် –	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	7705 452 72
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,705,433.72
60	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
<u>a</u>	Total Direct Charged and Allocated Costs (B3 + C5)	265,658,640,65
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.72%

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California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: pcr (Rev 05/24/2011)

West Contra Costa Unified Contra Costa County

Unaudited Actuals 2011-12 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

The state of the s					
			Facilities Acominition 9.		
	Food Services	Enterprise	Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000, 6000)	F
Food Services			· · · · · · · · · · · · · · · · · · ·	(COMPANY)	I otal
(Objects 1000-5999, 6400, and 6500)	0.00				
					0.00
Enterprise (Objects 1000-5099 6400 and 6500)					
() and () or () and () or ()		000			0.00
Facilities Acquisition & Construction (Objects 1000-6500)					
			465,299.05		465,299.05
Other Outgo					
				10,096,894.21	10,096,894.21
Total Other Costs	00:00	000	30 000 08		
			40,677,00	10,096,894.21	10,562,193.26

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			Dauget
Base Revenue Limit per ADA (prior year)	0025	6,364.82	6,507.82
2. Inflation Increase	0041		0,007.02
3. All Other Adjustments	0042, 0525	143.00	212.00
4. TOTAL, BASE REVENUE LIMIT PER ADA			212.00
(Sum Lines 1 through 3)	0024	6,507.82	6,719.82
REVENUE LIMIT SUBJECT TO DEFICIT		0,007.02	0,7 19.02
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
Allowance for Necessary Small School	0489	102,7 12,000.02	100,040,214.04
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
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		
5. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5d through 11, plus Line 13, minus Lines 12 and 14)	0082	182,742,500.92	100 045 044 04
DEFICIT CALCULATION	0002	102,742,300.92	188,345,214.34
6. Deficit Factor	0281	0.79398	0.77700
7. TOTAL DEFICITED REVENUE LIMIT	0201	0.79396	0.77728
(Line 15 times Line 16)	0284	145 002 900 90	140,000,000
THER REVENUE LIMIT ITEMS	0207	145,093,890.88	146,396,968.20
8. Unemployment Insurance Revenue	0060	2,602,161.00	4 007 000 00
9. Less: Longer Day/Year Penalty	0287	2,002, 101.00	1,827,609.89
Less: Excess ROC/P Reserves Adjustment	0288		
1. Less: PERS Reduction	0195	501 496 00	040 700 00
2. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	501,486.00	616,788.00
3. TOTAL, OTHER REVENUE LIMIT ITEMS	5200, 0004		
(Sum Lines 18 and 22, minus Lines 19 through 21)		2 100 675 00	1010
4. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,100,675.00	1,210,821.89
	0000	147,194,565.88	147,607,790.09

Description	Principal Appt. Software Data ID	2011-12	2012-13
REVENUE LIMIT - LOCAL SOURCES	Data ID	Unaudited Actuals	Budget
25. Property Taxes	0587	57,712,455.00	58,834,983.00
26. Miscellaneous Funds	0588	07,712,400.00	00,034,963.00
27. Community Redevelopment Funds	0589, 0721	471,859.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,857,251.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES	0000	2,007,201.00	3,275,073.34
(Sum Lines 25 through 27, minus Line 28)	0126	55,327,063.00	EE EEO 000 00
30. Charter School General Purpose Block Grant Offset	- 0120	33,327,003.00	55,559,909.66
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT	0200		
(Sum Line 24, minus Lines 29 and 30.			-
If negative, then zero)	0111	01 967 500 00	00 047 000 40
OTHER ITEMS	O I I I	91,867,502.88	92,047,880.43
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	0002		
(Retained and Recommended for Retention			计算序指数字段 等
and Low STAR and At Risk of Retention)	9016, 9017		医骨基化 倒霉形式
6. Apprenticeship Funding	0570		
7. Community Day School Additional Funding	3103, 9007		
8. Basic Aid "Choice"/Court Ordered Voluntary	1		
Pupil Transfer	0634, 0629		
Basic Aid Supplement Charter School Adjustment	9018		
0. All Other Adjustments			
1. TOTAL, OTHER ITEMS	-		
(Sum Lines 33 through 40, minus Line 32)		0.00	2.02
2. TOTAL, STATE AID PORTION OF REVENUE	-	0.00	0.00
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		01 967 500 00	00.047.000
3. Less: Revenue Limit State Apportionment Receipts		91,867,502.88 53,834,999.86	92,047,880.43
4. NET ACCRUAL TO STATE AID - REVENUE LIMIT	-7-	<u></u>	用面印度型学生
(Line 42 minus Line 43)		29 020 502 02	
		38,032,503.02	

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

Unaudited Actuals 2011-12 General Fund Special Education Revenue Allocations Setup

07 61796 0000000 Form SEAS

Current LEA:	07-61796-0000000 West Contra Costa Unifi	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SEL	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
AZ	West Contra Costa Unified	, and a sum of the

			FOR ALL FUND					
Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND					1000000	7000-7020	5010	3010
Expenditure Detail Other Sources/Uses Detail	80,649.76	0.00	0.00	(746,212.44)				
Fund Reconciliation				,	9,072,000,00	3,500,000.00		22 522 222 22
09 CHARTER SCHOOLS SPECIAL REVENUE FUND					İ		0.00	23,500,000.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	Į		,	
Fund Reconciliation		-			0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
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 Fund Reconciliation					0.00	1,000,000.00		
12 CHILD DEVELOPMENT FUND		•		İ			0.00	0.00
Expenditure Detail	76,051.00	0.00	93,821.87	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND	6						0.00	0.00
Expenditure Detail	0.00	(163,982.00)	547,646.00	0.00				
Other Sources/Uses Detail	0.00	(100,802.00)	347,546.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	200,000.00
14 DEFERRED MAINTENANCE FUND		[3.000			ľ		220,500.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			2.55			
Fund Reconciliation			100	1000	0.00	1,000,000.00	0.00	
15 PUPIL TRANSPORTATION EQUIPMENT FUND						ŗ	<u> </u>	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0,00		
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					3,500,000.00	1,372,000.00		
8 SCHOOL BUS EMISSIONS REDUCTION FUND							10,500,000.00	0.00
Expenditure Detail	0.00	0.00						[
Other Sources/Uses Detail				100	0,00	0,00		
Fund Reconciliation		}		Î			0,00	0.00
9 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		i
Fund Reconciliation			A Control			0.00	0.00	0.00
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT SENERITS			44.5					V.55
Expenditure Detail Other Sources/Uses Detail			A STATE OF	articles and the	2.22			
Fund Reconciliation					0,00	0.00	0.00	
1 BUILDING FUND		į.				-	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00				1		
Fund Reconciliation					0.00	5,700,000.00	i	
5 CAPITAL FACILITIES FUND						ļ-	0.00	0.00
Expenditure Detail	6,418.74	0.00			1	-		
Other Sources/Uses Detail Fund Reconcilistion					0.00	0.00		
Fund Reconcination STATE SCHOOL BUILDING LEASE/PURCHASE FUND	* .					_	200,000.00	0.00
Expenditure Detail	0.00	0.00			ļ	ŀ		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND	· .	l l					0.00	0.00
Expanditure Detail	0,00	0.00						
Other Sources/Uses Detail	0,00	0.00	医肾炎 医光光		0.00	0.00		
Fund Reconciliation					0.00	0.00	13,000,000.00	0,00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail			A SHOP SHOW				1010001000	<u> </u>
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation			3.4	-	0.00	0.00	0.00	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0,00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation			7,	_	0.00	0.00		
BOND INTEREST AND REDEMPTION FUND							0.00	0.00
Expenditure Detail						ļ		
Other Sources/Uses Detail		= 1			0.00	0.00		
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.54
Expenditure Datail			30 (1997)					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				-	0.00	0.00	0.00	0.00
TAX OVERRIDE FUND Expenditure Detail					İ	-	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation				_	0.00	0.00		
DEBT SERVICE FUND	S			÷ ,	j	}	0.00	0.00
Expenditure Detail							ŀ	
Other Sources/Uses Detail Fund Reconciliation	[-				0.00	0.00		. [
FOUNDATION PERMANENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00			Т	
Other Sources/Uses Detail			0.00	0.00		0.00		1
Fund Reconciliation].			l and a second		0.00	0.00	0,00
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00]		5.00	0,00
Other Sources/Uses Detail	0.00	0.00	0,00	0.00		[
Fund Reconciliation					0.00	0.00	2.55	
			****		<u> </u>		0.00	0.00

Description 2 CHARTER SCHOOLS ENTERPRISE FUND	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	-	· · · · · · · · · · · · · · · · · · ·					2010	3610
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					0.00	0.00		
3 OTHER ENTERPRISE FUND	1 . 1				V.00	0,00		
Expenditure Detail						ļ .	0.00	0
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0,00	2.00		
WAREHOUSE REVOLVING FUND	1				U.00	0.00		
Expenditure Detail		1	37 (0.584-0.54)		ļ	_	0,00	0
Other Sources/Uses Datail	0.00	0.00						
Fund Reconciliation					0.00			
7 SELF-INSURANCE FUND					0.00	0.00		
Expenditure Detail		i		200		<u> </u> _	0.00	0
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00			
RETIREE BENEFIT FUND					0.00	0.00		
Expenditure Detail							0.00	0.
Other Sources/Uses Detail			4				1	
Fund Reconciliation					0,00		ĺ	
		· .		-	0.00		ļ	
FOUNDATION PRIVATE-PURPOSE TRUST FUND		<u>l</u>					0.00	0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					· Ø	4		
Fund Reconciliation	4 4		1 Table 1	-	0.00			
WARRANT/PASS-THROUGH FUND		0.00					0.00	0.
Expenditure Detail					100			
Other Sources/Uses Detail]	
Fund Reconciliation				31 31 31 31			1	
STUDENT BODY FUND		30, 20, 20, 20, 20, 20, 20, 20, 20, 20, 2					0.00	0.0
Expenditure Detail	2 2 2 4 4 2 2 1							
Other Sources/Uses Detail							ļ	
Fund Reconciliation			36.7	10 10 10 10 10				
TOTALS	400 000 55	والمستور المستور المسا					0.00	
	163,982.00	(163,982.00)	746,212,44	(746,212,44)	12,572,000.00	12,572,000.00	23,700,000.00	0.0 23,700,000.5

Description			
Description	EDP No.	Home-to-School	SD/QI
SCHEDULE I - PUPIL TRANSPORTATION DATA			05/01
A. ENTER average number of buses used to transport pupils daily to/from school B. 1. ENTER average number of pupils transported daily one way to/from school	008/006	61.0	43.
(excluding extended year)	020/019	686.0	407
ENTER number of pupils included on Line B1 with transportation in IEP	023/024	686.0	<u>497.</u> 497.
C. ENTER total number of miles driven to/from school	021/022	926,529.0	667,795
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported		020,020.0	001,133.
SCHEDULE II - COST DATA	030/033	. 1	
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230,	1		
and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702,			
3752, 3802, and 3902)			
B. Books & Supplies (Objects 4200, 4300, and 4400)	-	52,907.32	38,330.8
C. 1. Subagreements for Services (Object 5100)		63.09	45.70
0 (or any mone (animote a lon)		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	4 224 402 72	
Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	000,0004	4,321,163.78	3,130,639.06
3. Insurance (Objects 5400 and 5450)	-	0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)	-	0.00	0.00
Interprogram/Interfund Transfers (Objects 5710 and 5750)	 	0.00	0.00
Other Services and Operating Expenditures (Object 5800)	· -	0.00	0.00
(Contracts for repairs should be charged to Object 5600)			
7. Communications (Object 5900)		57,622.42	41,746.85
Capital Outlay, Lease Purchase & Debt Service	-	0.00	0.00
(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,	1 1		
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)			
ENTER amount of capital outlay, lease purchase & debt service	·	0.00	0.00
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)			
Direct Support Costs	-		
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240		j	
(SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)			0.55
Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	0.00	0.00
Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)	-	4,431,756.61	3,210,762.42
1. Additions			
2. Deductions	-		· · · · · · · · · · · · · · · · · · ·
Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	4,431,756.61	2 240 700 40
Reimbursement from other districts/county offices/charter or private schools/agencies for transportation		4,401,700.01	3,210,762.42
expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI). Objects 8577 and 8600		0.00	0.00
ENTER amount of Line I that represents reimbursements other than for transportation services	-	0.00	0.00
(i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunda, etc.)			
Subtotal, Publi Transportation Expense (Line H minus Line I plus Line II)	097/098	4,431,756.61	3 310 760 40
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.)		7,701,700.01	3,210,762.42
a riogatio, their zoro.		4,700.20	3,405.24
Net Pupil Transportation Expense (Lines J and K)	100/101	4,436,456.81	3,214,167.66

Unaudited Actuals Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

07 61796 0000000 Form TRAN

Description			
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE	EDP No.	Home-to-School	SD/OI
A. Net Pupil Transportation Expense (Schedule II, Line L) B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified		4,436,456.81	3,214,167.66
San Bernardino Unified and San Diego Unified only)	•		
Deduction for payments to common carriers and parents in lieu of transportation provided to ENTER payments by your LEA, included in Schedule II, Line C1	your pupils		
ENTER payments by another LEA, included in Schedule II,		43,125.38	31,243.89
Line C1			, ,
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	0.00
D. Deduction for bus acquisition and/or replacement			
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	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B]	0.00	0.00
E. Deduction for unallowable costs	.		
ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you another LEA	to		
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)		40.405.00	
G. Bus Operating Expense (Line A minus Line F)	110/111	43,125.38	31,243.89
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4,393,331.43	3,182,923.77
Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/122	4.742	4.766
 Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus) 	Line C3) 080/081	6,404.273	6,404.273
15. I. ENTER prior year unallowable costs paid to another LEA used in the current year	000/001	43,125.38	31,243.89
for bus purchases			
Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	
K. Approved Transportation Expense (Lines G, I, and J2)	130/133		0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense	1.55,100 -	4,436,456.81	3,214,167.66
Calculated Expense (Line K divided by Schedule L Line B1 times Schedule L Line B2)	132c	4 436 456 04	
ENTER LEA's computed expense if different than amount calculated in Line L1		4,436,456.81	
(maintain documentation locally)	132a		

Contact: Germaine Quiter
Title: Director, Business Services
Agency: West Contra Costa Unified School District
one Number/Ext: 510 231-1118
E-mail Address: gquiter@wccusd.net

Phone

Unaudited Actuals
Special Education Maintenance of Effort
2011-12 Actual vs. 2010-11 Actual Comparison
2011-12 Expenditures by LEA (LECY)

Contra Costa County	ta County		2011-12,	2011-12 Actual vs. 2010-11 Actual Comparison 2011-12 Expenditures by LEA (LE-CY)	lance of Effort ctual Comparison LEA (LE-CY)					07 61796 0000000 Report SEMA
_		Special		Regionalized		Special		Spec. Education,		
Object Code	de Description	Education, Unspecified	Regionalized Services	Program Specialist	Special Education, Infants	Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Ages 5-22 Nonseverely		
	UNDUPLICATED PUPIL COUNT	(coal soot)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
TOTAL EXI	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									4.120
1000-1999	Certificated Salaries	1,943,180.02	000	A30 342 23	400					
2000-2999		349,541.22	00.0	391 460 78	358,954.06	1,603,386.16	4,945,351.24	8,785,024.92		18 065 208 63
3000-3999		782,226.19	000	304 449 40	17,036.47	621,329.27	5,157,343.92	4,732,835,50		11 329 556 18
4000-4999		105,334,49	000	14 75	201,086,74	779,722.66	4,305,071.94	5,844,815.89		12 223 341 on
5000-2888		3,279,186,90	000	720 00	27,154.99	89,309.16	227,920.54	52,411.67		502 145 BD
6669-0009	_	000	200	(30.30	334.86	43,930.95	8,833,656,59	145,933,22		12 302 770 00
7130		000	00.0	0.00	000	0.00	0.00	0.00		20.877,606,21
7430-7439	Debt Service	800	0.00	0.00	0.00	0.00	000	000		0.00
•	Total Direct Costs	0.00	0.00	0.00	00.0	0.00	8	200		0.00
7310	Transfer on the Line of the Control	0,459,408.82	0.00	1,125,951,74	670,567.12	3,137,678.20	23.469.344.23	19 561 021 20	500	0.00
7350	Transfers of Indirect Costs	6,750.73	00.00	0.00	492.00	C		02.120,100,00	00.00	54,424,031.31
PCB4	Drogram Cost Dearst All Costs	0.00	00:0	0.00	000	000	30.0	0.00		7,242.73
5	Togram Cost Report Allocations	5,036,496.86			2010	00.0	00:00	00.00		000
	lotal indirect Costs and PCR Allocations	5,043,247,59	0.00	000	OU CON	000				5,036,496,86
50000	SOLAL COSTS	11,502,716,41	000	1 125 051 74	274 070 40	ON:N	0.00	00:0	00:00	5 043 739 59
1000 1000	r EDERAKE EATENI (URES Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3356, 3370, 3375, 338	9, except 3330, 3340	3355, 3360, 3370	3375 3385 & 2405)	21.020,179	3,137,678.20	23,469,344.23	19,561,021.20	0.00	59 467 770 en
2000-2999	Classified Salaries	211,774,58	0.00	0.00	0	430 144 44				2011
3000-3999		246.50	00:00	0.00	000	65 887 86	0.00	23.23		649,942.22
4000-4999	Books and Supplies	(8,6/6.85	0.00	0000	00:0	203 96g E1	4 540 404 04	1,332,648.72		3,552,140.28
5000-5999	Services and Other Operating Expenditures	1,460.02	0.00	0.00	0.00	88 809.83	142 505 04	888,709.97		2,711,754.37
6669-0009	Capital Outlay	7776407	0.00	0.00	00:00	43 430 95	124 505 00	20,734.08		261,620.47
7130	State Special Schools	00:0	0,00	0.00	0.00	00.0	0.000,421	6,972.39		201,480.55
7430-7439	Debt Service	00:0	0.00	0.00	00.0	000	000	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	00.0	0.00	0.00		00.0
70,00		318,650,16	0.00	0.00	0.00	840 239 5E	3 000 000 40	00:0		00:0
7350	Transfers of Indirect Costs	6,750.73	00'0	000	000	201	4,500,933.10	66.80L,7c2,2	0.00	7,376,937.89
} -	Total Indirect Costs - Interrund	0.00	0.00	0.00	000	9 8	0.00	00.00		6,750.73
	TOTAL BEFORE OR IECT 8080	6,750.73	0.00	00.00	800	300	0.00	0.00		0.00
0000		325,400.89	00:0	00'0	000	840 230 56	00.00	0.00	00.00	6,750.73
0060	Peson incomplete from Unrestricted Revenues to Federal	有 医 图 电				0007000	3,300,339.18	2,257,108.99	00.0	7,383,688.62
	Accounces (resources 3310-340), except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
		Contract of the Contract of th	Color of the Color	NAME OF STREET OF STREET	A CONTRACTOR OF THE PROPERTY O	THE RESERVE OF THE PROPERTY AND THE PROPERTY OF THE PROPERTY O	Account of the Party of the State of the Sta	Mary Control of the C	CARL SALE SHOP TO A CONTRACTOR OF A VALUE OF THE PARTY OF	

Unaudited Actuals
Special Education Maintenance of Effort
2011-12 Actual vs. 2010-11 Actual Comparison
2011-12 Expenditures by LEA (LE-CY)

West Contra Costa Uniffed Contra Costa County

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

Unaudited Actuals Special Education Maintenance of Effort 2011-12 Actual vs. 2010-11 Actual Comparison 2010-11 Expenditures by LEA (LE-PY)

07 61796 0000000 Report SEMA

- 1	taran da antara da antara da antara da antara da antara da antara da antara da antara da antara da antara da a		
201	0-11 Expenditures	A. State and Local	B. Local Only
	I. 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	ana zoda	D. Local Olly
	and the Local Expenditures section	49,441,642.56	25,322,328.11
1	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)		
	(and 67, 65, and 62, resources 6000-2999 & 6000-9999; Object 9795)		
l			
4	Enter any other adjustments, not included in Line 1 (explain below)	·	
	other adjustments, not included in Line 1 (explain below)		
l			
		1.	ļ
5.	2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation		
_	(Sum lines 1 through 4)	49,441,642.56	25,322,328.11
	duplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2010-11 Report SEMA,		
2	2010-11 Expenditures by LEA (LE-CY) worksheet	4,126.00	
۷.	Enter any adjustments not included in Line C1 (explain below)		
3	2010-11 Unduplicated Pubil Count Adjusted for 2014 10 100 7		
	2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)		
		4.400.00	

Unaudited Actuals Special Education Maintenance of Effort 2011-12 Actual vs. 2010-11 Actual Comparison LEA Maintenance of Effort Calculation (LMC A)

07 61796 0000000 Report SEMA

	odiny	LEA Maintenance of Effort Calculation	Comparison	F
SELPA:	West Contra Costa Unified (AZ)	ELA Maintenance of Enort Calculation	on (LMC-A)	
This form is member of the SELPA	s used to check maintenance of effort (a SELPA, submit this form together wi AU. If a single-LEA SELPA, submit th	MOE) for an LEA, whether the LEA is a th the 2011-12 Expenditures by LEA (L e forms to the CDE.	a member of a SELPA or is a si E-CY) and the 2010-11 Expend	ngle-LEA SELPA. If a litures by LEA (LE-PY) to
After revie	wing all sections of this form, please rement.	select which of the following meth	ods your LEA chooses to use	to meet the 2011-12
the dollar ar	t the local expenditures only method to vel of effort the next time you use that n mount listed in B2a of Section 3 or B2c level of effort requirement.	meet the MOE requirement, then the length of the meet MOE. For example, choof Section 3 will become the base for the base	evel of effort in the local expend oosing the local expenditures or the next time you use the local e	itures only method will b ily method will mean tha expenditures only metho
Х	Combined state and local expendit	ures		
	Local expenditures only			
SECTION 1	Exempt Reduction Under 34 CFR	Section 300.204		
	If your LEA determines that a reduction to the required MOE standard, or both.	tion in expenditures occurred as a result MOE standard. Reductions may apply	ult of one or more of the followin y to local only MOE standard, co	g conditions, you may ombined state and local
	 Voluntary departure, by retireme related services personnel. 	nt or otherwise, or departure for just ca	nuse, of special education or	
	2. A decrease in the enrollment of c	hildren with disabilities.		
	The termination of the obligation child with a disability that is an ex	of the agency to provide a program of a ceptionally costly program, as determin	special education to a particular ned by the SEA, because the ch	ild:
	a. Has left the jurisdiction of the	agency;		
	 b. Has reached the age at which to provide free appropriate pul 	the obligation of the agency blic education (FAPE) to		
	the child has terminated; or c. No longer needs the program	of special education.	•	
	The termination of costly expendit equipment or the construction of s	tures for long-term purchases, such as school facilities.	the acquisition of	
	5. The assumption of cost by the hig	h cost fund operated by the SEA under	r 34 CFR Sec. 300.704(c).	
	List exempt reductions, if any, to be u	used in the calculation below:	State and Local	Local Only
			_	
	<u> </u>			
				

Total exempt reductions

0.00

0.00

Unaudited Actuals Special Education Maintenance of Effort 2011-12 Actual vs. 2010-11 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

07 61796 0000000 Report SEMA

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].

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)	<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)	0.00 (b)	
If (b) is greater than (a). 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).		
If (b) is less than (a). 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)	

Unaudited Actuals Special Education Maintenance of Effort 2011-12 Actual vs. 2010-11 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

07 61796 0000000 Report SEMA

SELPA:

West Contra Costa Unified (AZ)

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

Unaudited Actuals Special Education Maintenance of Effort 2011-12 Actual vs. 2010-11 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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

07 61796 0000000 Report SEMA

SELPA:

West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

and local expenditures); otherwise, complete B2.			
lick on the button that applies:	FY 2011-12	FY 2010-11	Difference
Last year's local expenditures met MOE requiren	nent:		_ 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)	. <u>_</u>		
		Base FY	
	FY 2011-12		Difference
unduplicated pupil count, for the most recent fisca MOE actual vs. actual requirement was met based expenditures. Enter the fiscal year in the column have not previously used this method to me of effort requirement, the earliest base year that calls 2006-07.	d on local neading. et the level		
 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	e checked section (B1 or B2)	are positive, the MOE req	uirement is met.
After reviewing all sections of this form, please select which or requirement and make the selection on Page 1.	of the above methods your I	_EA chooses to use to n	neet the 2011-12 MOE
and mane the selection on Page 1.			
Germaine Quiter Contact Name	 .	510 231-1118 Telephone Number	
Director Dunings Co.		· · · · · · · · · · · · · · · · · · ·	
Director Business Services Fitle		gquiter@wccusd.net	
		E-mail Address	

Unaudited Actuals Special Education Maintenances of Effort 2012-13 Budget vs. 2011-12 Actual Comparison 2012-13 Budget by LEA (I.B.B.)

West Contra Costa Unified Contra Costa County

			-	2012-13 Budget by LEA (LB-B)	by LEA (LB-B)					Report SE
_		Special Education,	Regionalized	Regionalized Program	Special	Special Education, Preschool	Spec. Education,	Spec. Education, Ages 5-22		
Object Code		(Goal 5001)	(Goal 5050)	Specialist (Goal 5060)	Education, Infants (Goal 5710)	Students (Goal 5730)	Severely Disabled	Disabled		
	UNDUPLICATED PUPIL COUNT						(00)0 1000	(20al 9/10)	Adjustments*	Total
TOTAL BU	Ō									4,120
2000-1999	Certificated Salaries Certificated Salaries	2,845,592.00	0.00	485 920 00	307 005 00					
3000 3000		405,058:00	0.00	388 761 00	00,000,000	1,784,974.00	5,172,878.00	9,728,168.00		20.415.527.00
4000 4000		1,161,909.00	0.00	367 994 00	204 000 000	/33,629.00	5,324,714.00	4,499,558,00		11 438 144 DO
4000-4999		110,700.00	00.0	100.00	20,280,00	876,547.00	4,715,145.00	6,339,860.00		13 666 345 00
886-0006		3,745,886.00	0.00	0000	20,308.00	48,734.00	125,313.00	67,271.00		388 507 nn
7130		0.00	0.00	800	800	0.00	8,711,705.00	179,171.00		12,637,662,00
7420 1300		0.00	000		00.0	0.00	12,000.00	0:00		12 000 00
1430-7439		0.00	O C	8 6	000	0.00	0.00	00.00		0000
	rotal Direct Costs	8,269,145.00	000	1 2/3 675 00	0.00	0000	0.00	00.00		00.0
i				UU.670,642,1	725,698.00	3,443,884.00	24,061,755.00	20,814,028,00	000	29 550 105 00
7310	Transfers of Indirect Costs	0.00	0.00	000	- 60					00,000,100,00
3	Table is a maired Costs - interfund	0.00	00:00	000	00.00	800	0.00	0.00		139.00
	local ingredictions	00.00	00:0		00.00	00:00	0.00	0.00		5
	TOTAL COSTS	8,269,145,00	1	1 242 675 00	139.00	0.00	0.00	000	000	0,00
SIATE AND	_	2999, 3330, 3340, 33	55 23£0 2270 227	00.070,042,000	00.788,627	3,443,884.00	24,061,755.00	20.814.028.nn	000	133,00
1000-1999	Certificated Salaries	2,571,153.00	0.00	0.00	9999)				8	39,338,324,00
2000 2000	Classified Salaries	405,058.00	0000	388 761 00	00,555,00	1,296,656,00	5,172,878.00	9,727,937.00		19.652.539.00
9000-3888	Employee Benefits	1,074,567.00	C C	367 004 00	86,424.00	662,388.00	3,247,559.00	3,188,471.00	-	7 978 664 00
4000-4999	Books and Supplies	110,700.00	000	307,934,00	204,890.00	654,314.00	3,130,764.00	5,421,567.00		10 854 005 00
2000-2999	Services and Other Operating Expenditures	3.646.200.00	9 6	100.00	36,389.00	2,200.00	125,313.00	56.493.00		00.080,400,0
6669-0009	Capital Outlay	00.00	0.00	900.00	00.00	0.00	8,629,237.00	157 500 00		331,195.00
7130	State Special Schools	8 8	00.0	0.00	00'0	00.0	12 000 00	00.00		12,433,837.00
7430-7439	Debt Service	000	00.0	0.00	00.00	0.00	000	00.00		12,000.00
_	Total Direct Costs	00.00	0.00	0.00	00:00	00.0	000	00.0		0.00
		1,007,678.00	0.00	1,243,675.00	725,698.00	2.615,558.00	20.317.751.00	10 65, 000 00		0.00
7310	Transfers of Indirect Costs		0					00'996'100'01	800	51,262,328.00
7350	Transfers of Indirect Costs - Interfund	000	00.00	00:00	139.00	00.00	00.00	0		
	Total Indirect Costs	00.0	OCIO	0.00	0.00	0.00	000	200		139.00
	TOTAL BEFORE OR IFCT 8980	00.0	0:00	00.00	139.00	000	3 6	0.00		0.00
		7,807,678.00	00:00	1,243,675.00	725 837 00	2042 550 00	00.00	00:0	0.00	139.00
8980	Contributions from Unrestricted Revenues to Federal				0011001001	2,913,000,00	20,317,751.00	18,551,968.00	00:00	51,262,467.00
	Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									_
										0.00
										51,262,467.00

Unaudited Actuals Special Education Maintenance of Effort 2012-13 Budget vs. 2011-12 Actual Comparison 2012-13 Budget by LEA (LB-B)

West Contra Costa Unified Contra Costa County

				000	2) == (== 0)					
		Special Education,	Regionalized	Regionalized	Special	Special Education,	Spec. Education,	Spec. Education, Ages 5-22		
Object Code	de	Unspecified (Goal 5001)	Services (Goal 5050)	Specialist	Education, infants	Students	Ages 5-22 Severely Disabled	Nonseverely Disabled		
LOCAL BU	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	00-999)	(SOAI SOSO)	(coal soeu)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	231,410.00	00:0	0.00	00:0	00 0	C	000000000000000000000000000000000000000		
2000-2999		0.00	00:00	0.00	00.0	00.0	000	350,862.00		582,272.00
3000-3999		84,233.00	00:00	0.00	00.0	000	0000	000		0.00
4000-4999 5000-5000		0.00	0:00	00.0	0.00	0.00	000	116,941.00		201,174.00
886-0006		0.00	0.00	00:00	00:00	000	000	00.0		0.00
7420		000	0.00	00'0	0.00	000	000	00.0		0.00
7400 7400		0.00	00.00	0.00	0.00	000	00.0	0.00		00:0
1450-1458		00.00	00:0	00.0	00.00	000	8.5	0.00		00.00
	i otal Direct Costs	315,643.00	00.00	0.00	000	000	000	0.00		0.00
							2000	407,803.00	0.00	783,446.00
7310	Transfers of Indirect Costs Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5		
	Take I a section of the control of t	0.00	0.00	0.00	00.0	00.0	000	800		0.00
	lotal malled Costs	00.00	00.00	0.00	000	000	8	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	315.643.00	000		000	0.00	00:00	0.00	0.00	0.00
			00.0	00.0	0.00	0.00	0.00	467,803.00	0.00	783 446 00
8091, 8099										
8980	resources except 0000, goals 5000-5999) Contributions from I Innestrated Dougston to Federal									
	Resources (from State and Local Budget section)									7,698,915.00
8980	Contributions from Unrestricted Revenues to State					新游戏 · 新游戏 ·				000
	Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 8500, 8540, 8, 2440, 24									8
	goals, resources 2000-2999 & 6010-7810, except									
	5500-5540, & 7240, goals 5000-5999)							化多种性 医多种样		
	TOTAL COSTS					· · · · · · · · · · · · · · · · · · ·				21,893,694.00

* Attach an additional sheet with explanations of any amounts

30,376,055.00

in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2012-13 Budget vs. 2011-12 Actual Comparison
2011-12 Expenditures by LEA (LE-B)

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialise	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code		(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	Goal 5730)	Severely Disabled (Goal 5750)	Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT			· 医唇唇 医唇唇						4.120
TOTAL EXF	ⅲ	(66)								
1000-1999		1,943,180.02	00:0	429,312,23	358,954.06	1.603.386.16	4.945.351.24	8 785 024 92		000
2000-2999		349,541.22	0.00	391,469.78	77,036.47	621,329,27	5.157.343.92	4 732 835 50		14 220 555 45
9889-0009		782,226,19	0.00	304,418.48	207,086.74	779.722.66	4.305.071.94	5 844 815 80		1,929,330,10
4000-4999		105,334.49	0.00	14.75	27.154.99	89 309 16	227 920 54	59 444 67		12,223,341.90
5000-5999		3,279,186,90	00'0	736,50	334.86	43 930 95	8 833 656 50	145 000 00		502,145.60
6669-0009		00.00	0.00	00.0	000	000	00.00	145,955.22		12,303,779.02
7130		00.0	0.00	000	000	00.0	0000	0.00		0.00
7430-7439	Debt Service	0.00	000	000	00.0	00.0	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	0.00	00.0		0.00
7310	Transfers of Indirect Costs	6,750.73	00.0	00 0	492 00		C7.11C, C01, C2	02.120,100,61	00.0	54,424,031,31
7350	Transfers of Indirect Costs - Interfund		2	000	20.30	00.0	300	00.0		7,242.73
PCRA	Program Cost Report Allocations (non-add)	5.035.495.86	0.00	0.00	00.00	0.00	00:00	00:00		00:00
	Total Indirect Costs	675073	000	000						5,036,496.86
	TOTAL COSTS	2,00.0	00.00	00.0	492.00	000	0.00	00:00	00:0	7.242.73
FEDFRA! E	XPENDITIBES /Emds of ob and 69:	0,400,219.33	00:00	1,125,951.74	671,059.12	3,137,678.20	23,469,344,23	19,561,021.20	000	54 431 274 04
1000-1999	1000-1999 Certificated Salaries	00-5959, except 3330,	3340, 3355, 3360, 33	370, 3375, 3385, & 3						1
2000-2999		348.50	0.00	0.00	00.00	438,144.41	0.00	23.23		649,942.22
3000-3999	Employee Benefits	70 676 95	0.00	00:0	0.00	65,887,86	2,153,357.20	1,332,648.72		3,552,140.28
4000-4999	Books and Supplies	00'0'0'	0.00	00.0	0.00	203,966.51	1,540,401.04	888,709.97		2.711.754.37
5000-5999	Septices and Other Operation Exponditures	1,460.02	0.00	00:00	0.00	88,809,83	142,595.94	28,754.68		261.620.47
6000.6999		72.284.07	0.00	0.00	0.00	43,430.95	124,585.00	6.972.39		201 ARO 55
7130	Capital Cuudy	0.00	0.00	0.00	0.00	00'0	0.00	0.00		000
7/30 7/30	Doby Special Scious	0.00	00:00	0.00	0.00	0.00	0.00	0.00		000
6047-0047	Total District	0.00	0:00	00'0	00:00	0.00	0.00	000		00.0
	oral Direct Costs	318,650.16	0.00	0.00	00.00	840,239.56	3,960,939.18	2,257,108.99	00.0	7.376.937.89
7310	Transfers of Indirect Costs	6,750.73	00:00	0.00	0.00	0.00	- 00:0	000		c7 037 a
000	I fainsters of indirect Costs - Interfund	0.00	0.00	0.00	00:00	00.00	000	5		0,100,13
	Total Indirect Costs	6,750.73	0.00	00.00	0.00	00:00	0.00	800	000	0.00 a 750 73
		325,400.89	00:0	0.00	00:0	840.239.56	3.960.939.18	2 257 108 99	200	7 200 000 0
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									7,363,686,02
	SOUC-SEED									703.88
	2000-000									200

		Special		Regionalized		Special Education.	Spec. Education	Spec. Education,		
· ·		Education, Unspecified	Regionalized Services	Program Specialist	Special Education, Infants	Preschool Students	Ages 5-22 Severely Disabled	Nonseverely Disabled		
Object Code	Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
1000-1999	3340, 3340, 3350 2004 EAFFENDI UNES (Funds 01, 08, & 62, resources 0000-2999, 3330, 3340, 335 1000-1999 - Certificated Salaries	urces 0000-2999, 3330, 1 731 405 44	, 3340, 3355, 3360, 3 0.00	i5, 3360, 3370, 3375, 3385, 3405, & 6000-9999)	405, & 6000-9999)					
2000-2999	Classified Salaries	349 294 72	800	301 460 78	308,954,06 77,036,47	1,165,241.75	4,945,351.24	8,785,001.69		17,415,266.41
3000-3999	Employee Benefits	703.549.34	000	304 418 48	14,000,11	225,4441.41	3,003,986.72	3,400,186.78		7,777,415.88
4000-4999	Books and Supplies	103.874.47	00'0	14.75	27 154 00	273,730.13	2,764,670.90	4,956,105.92		9,511,587.53
5000-5999	Services and Other Operating Expenditures	3 252 694 69	900	726 50	20,400	488.53	85,324.60	23,656.99		240,525,13
6669-0009	Capital Outlay	000	900	00'00'	334.86	200'00	8,709,071.59	138,960.83		12,102,298.47
7130	State Special Schools	3 6	90.0	0.00	0.00	00'0	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	00:00	0.00	0.00	00'0		00.00
200	Total Direct Conta	00:0	0.00	0.00	00'0	00'0	0.00	0.00		0.00
		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	000	47 047 093 42
7310	Transfers of Indirect Costs	00.00	00.0	000	700.00	c c				71.000, 10, 11
7350	Transfers of Indirect Costs - Interfund	00.0	500	000	00.00	800	0.00	0.00		492.00
PCRA	Program Cost Report Allocations (non-add)	5,036,496,86	0.00	20.0	0.00	00.0	0.00	00'0		00.00
	Total Indirect Costs	000	000	000	00 007					5,036,496.86
	TOTAL BEFORE OBJECT 8980	6 140 648 66	00.00	000	492.00		0.00	0.00	0.00	492.00
000			00:0	1,125,951 /4	671,059.12	2,297,438.64	19,508,405.05	17,303,912.21	00.00	47,047,585.42
0000	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									703.88
LOCAL EXP	OCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	999 & 8000-9999)								47,048,289.30
1000-1999	Certificated Salaries	245,723.74	0.00	0.00	000	0.00	0.00	176 165 95		421 880 60
2000 2000	Classified Salaries	11,498.36	0.00	00.00	00:00	00'0	0.00	000		11 /08 36
9000 4000	Employee Benefits	82,566.75	00:00	0.00	00'0	00'0	00.0	71 405 81		469 070 59
4000-4999	Books and Supplies	0.00	0.00	0.00	00.0	391.05	00.0	11 040 47		133,972,55
5000-5999	Services and Other Operating Expenditures	32,400.00	00.00	0.00	00.0	500.00	0.00	7 DO O		11,431.52
6669-0009	Capital Outlay	0.00	00:00	00:0	0.00	000	000	8 6		32,900.00
7130	State Special Schools	00:00	0.00	0.00	00.0	000	000	00.0		0.00
7430-7439	Debt Service	00'0	00.00	00'0	00.0	000	200	00.0		0.00
	Total Direct Costs	372,188.85	0.00	00.0	0.00	891.05	000	258 612 23	000	0.00
i i	:							07.210,002	00.00	021,092.13
7350	Transfers of Indirect Costs Transfers of Indirect Costs	00.0	0.00	0.00	0.00	0.00	0.00	00.0		000
}	Total Indirect Costs	0.00	0.00	00.0	0.00	0.00	0.00	00.00		0.00
	TOTAL BEFORE OF LECTS 8001 8000 AND 8000	00.0	0.00	00.0	0.00	0.00	0.00	00.0	0.00	0.00
	OTAL BELONE OBJECTS SUST, SUSS, AND 8980	3/2,188.85	00.0	00'0	00'0	891.05	00'0	258,612,23	000	631 692 13
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Recuirnes (from Enderal Europatismes continued									7,848,482.86
	resources (non reachal expenditures section)									
0868	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360,									703.88
	33/0, 33/5, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except									
	ooo, oo to, o 1240, goals 5000-5899)									
	TOTAL COSTS							NA LINE		18,901,494,69
Attach an ao	Attach an additional sheet with explanations of any amounts									21,362,373,56

^{*} Atlach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2012-13 Budget vs. 2011-12 Actual Comparison LEA Maintenance of Effort Calculation (LMC-R)

07 61796 0000000 Report SEMB

	LEA Maintenance of Effort Calculation (LMC-	·B)	•
SELPA:	West Contra Costa Unified (AZ)		
This form is u	ised to check maintenance of effort (MOE) for an LEA, whether the LEA is a memb	per of a SELPA or is a single-L	EA SELPA. If a
AU. If a singl	SELPA, submit this form together with the 2012-13 Budget by LEA (LB-B) and the e-LEA SELPA, submit the forms to the CDE.	2011-12 Expenditures by LEA	(LE-B) to the SELPA
After reviewi requirement	ng all sections of this form, please select which of the following methods yo	ur LEA chooses to use to m	eet the 2012-13 MOE
the base level dollar amount	the local expenditures only method to meet the MOE requirement, then the level of I of effort the next time you use that method to meet MOE. For example, choosing I listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time I of effort requirement.	the local expenditures only me	thod will mean that the
Х	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 calculate a reduction to the required MOE standard. Reductions may apply to low MOE standard, or both.	one or more of the following co cal only MOE standard, combin	nditions, you may ned state and local
	 Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel. 	of special education or	
	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 child with a disability that is an exceptionally costly program, as determined be		
	 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.		
	 The termination of costly expenditures for long-term purchases, such as the a equipment or the construction of school facilities. 	acquisition of	
	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
			
-			

Total exempt reductions

0.00

0.00

Unaudited Actuals Special Education Maintenance of Effort 2012-13 Budget vs. 2011-12 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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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].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		- 구 	
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	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)	
If (b) is greater than (a).		<u>u</u>	
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).			
			e.
If (b) is less than (a). 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)		

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SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2012-13 (LB-B Worksheet)	Actual Expenditures FY 2011-12 (LE-B Worksheet)	Difference (A - B)
A. COMBINE	DISTATE AND LOCAL EXPENDITURES METHOD			
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 Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	51,262,467.00 51,262,467.00	47,048,289.30 0.00 0.00 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.

Unaudited Actuals Special Education Maintenance of Effort 2012-13 Budget vs. 2011-12 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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

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B. LOCAL EXPENDITURES ONLY METHOD

Click on the button th	hat applies:	Budget FY 2012-13	Actual FY 2011-12	Difference
1.	Last year's local expenditures met MOE requirement:			
	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	Base FY	
2.		FY 2012-13		Difference
	Enter in the second column, Base FY, the special educa expenditures paid from local funds and the special educa unduplicated pupil count, for the most recent fiscal year 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 if of effort requirement, the earliest base year that can be use 2006-07.	ation when ocal J. evel		
	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 check	ked section (B1 or B2) are	e positive, the MOE require	ment is met.
After reviewing	gall sections of this form, please select which of the and make the selection on Page 1.			
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