

NATOMAS UNIFIED SCHOOL DISTRICT

2010-11 Unaudited Actuals Report



Presented to the Board September 14, 2011

Douglas Crancer
Chief Financial Officer

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Director of Financial Services



2010-2011 UNAUDITED ACTUALS

Executive Summary

Natomas Unified School District
2010/11 Unaudited Actuals
Presented September 14, 2011

Summary Analysis

The 2010/11 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2011. In addition, the unaudited actuals also contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to both the Sacramento County Office of Education, as well as, the California Department of Education for review.

The report shows a General Fund surplus of approximately \$5.9 million (\$5.5 million for the unrestricted General Fund) vs. an original projected deficit of \$3.9 million. As a result, the District's ending General Fund balance is \$17,662,507 with a revolving cash reserve of \$35,000, a restricted balance of \$995,222, a reserve for economic uncertainties of \$1,950,000, and designations in the amount of \$2,545,323. This leaves an ending unappropriated General Fund balance of \$12,136,962. As illustrated further, all other funds are anticipated to have positive ending fund balances at June 30, 2011.

Financial Highlights

- 2010/11 shows a net loss of 415 average daily attendance (ADA) units relating to students attending traditional (non-charter) schools, and a net increase of 360 students attending charter schools from the prior year.
- The average daily attendance (ADA), which much of the District's revenue is based, was 9,280. However, since the District experienced a decline of over 400 ADA from 2009/10, the District received funding based on 9,447 ADA.
- The District's general purpose (revenue limit) funds are the largest apportionment from the State of California. During fiscal year 2010/11 the District received \$5,314 per ADA, which was comparable to the District's 2009/10 funding.
- The ratio of attendance to enrollment was approximately 94%.
- As a result of the housing market, the District (General & Charter Funds) collected \$17 million of property taxes vs. \$19 million collected in the prior year. Due to State's revenue limit formula, the decrease in property taxes does not affect the District's revenue; it does however, significantly affect the District's cash resources.
- The District's General Fund ending cash balance was \$9.4 million as presented in the District's revised budget. The 2010/11 Estimated Actuals reflected a cash balance of \$3.5 million.
- During 2010/11 the District received \$1.8 million of Federal Education Jobs stimulus funds, which the District has carried over into 2011/12 for expenditure.
- During 2010/11 the District exercised its full flexibility option under SB X 34 by using the funds for other general purpose educational options.

- The District incurred expenditures from the District's Special Revenue/Reserve Funds (non-general/charter funds) for the following major capital projects:
 - Bannon Creek Capital Improvements - \$782,000
 - Leroy Greene Rehabilitation - \$480,000
 - Safe Routes to School - \$251,000
 - Technology Refresh Program - \$312,000
 - Natomas Pacific Pathways Preparatory Middle School Portables - \$315,000

Reconciliation of 2010/11 Unaudited Actuals to 2010/11 Adopted Budget

Comparing the actual results to the 2010/11 adopted budget discloses the following information that illustrates the primary differences relating to an increase in the General Fund of approximately \$9.8 million (\$9.4 million for the unrestricted General Fund) from the 2010/11 adopted budget.

- The District received approximately \$4,970,000 of additional unrestricted revenue and sources comprised of the following:
 - \$2,760,000 relating to the 2010/11 Enacted State Budget reversing the additional deficit of 3.85% and adjusting the deficit factor to eliminate the negative Cost of Living Adjustment (COLA)
 - \$855,000 of Mandated Cost and Medi-Cal Administrative Activities (MAA)
 - \$600,000 of additional direct cost transfers from other Funds
 - \$335,000 relating to supplemental state revenue that the District was not allowed to recognize as revenue during 2009/10
 - \$170,000 of additional local funds
 - \$150,000 of additional Class Size Reduction Revenues
 - \$100,000 of additional funds relating to Adult Education & Lottery
- The District expended approximately \$1,340,000 less than what was originally budgeted for in salaries and benefits as illustrated below:
 - \$900,000 of salaries primarily relating to substitutes and other variable pay (e.g. stipends, extra duty, overages, etc.)
 - \$115,000 relating to unspent budgeted payroll taxes primarily relating to STRS
 - \$325,000 relating to unspent Health & Welfare employee benefit appropriations
- The District expended approximately \$150,000 less than what was originally budgeted for in supplies.
- The District expended approximately \$1,240,000 less than what was originally budgeted for in other operating expenditures as illustrated below:
 - \$125,000 relating to insurance payments
 - \$700,000 relating to utilities & rentals/repairs
 - \$215,000 relating to communications primarily as a result of receiving a substantial amount of E-rate credits from prior years
 - \$200,000 relating to other contracted services
- The District was able to contribute approximately \$1,700,000 less to restricted programs, which was primarily a result of less expenditures/additional revenue relating to special education.
- The District did not expend approximately \$400,000 of restricted categorical funds.

2010/11 Financial Comparison and Analysis

General Fund Revenues

GENERAL FUND SUMMARY

Description	2009/10 Audited Statements	2010/11 Unaudited Statements	Difference
Beginning Balance	12,271,549	11,726,289	-545,260
Revenues / Transfers In	71,384,583	70,771,073	-613,510
Expenditures / Transfers Out	71,929,843	64,834,855	7,094,988
Ending Balance	11,726,289	17,662,507	5,936,218

GENERAL FUND SUMMARY (UNRESTRICTED)

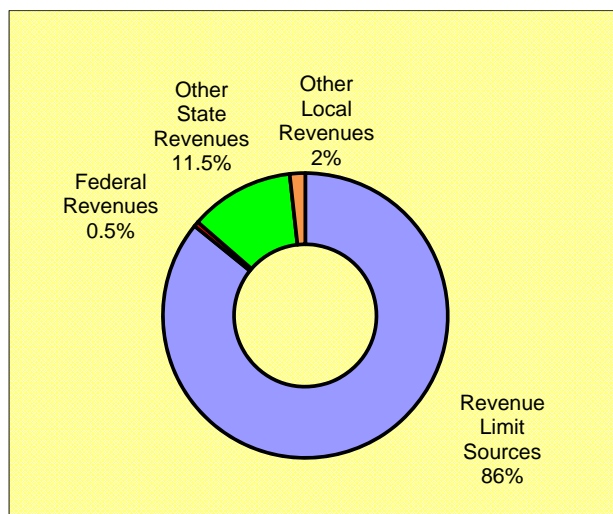
Description	2009/10 Audited Statements	2010/11 Unaudited Statements	Difference
Beginning Balance	9,396,963	11,134,888	1,737,925
Revenues / Transfers In*	50,162,703	51,771,758	1,609,055
Expenditures / Transfers Out	48,424,778	46,239,361	2,185,417
Ending Balance	11,134,888	16,667,285	5,532,397

- ❖ Amount includes 2009/10 contributions of \$8,034,319 and 2010/11 contributions of \$7,599,439.

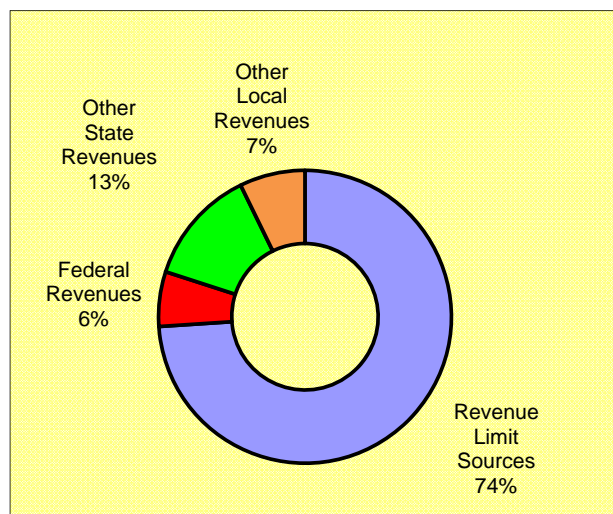
The District receives funding for the General Fund from several sources. Following is a breakdown of major funding sources:

Description	2010/11 Unrestricted General Fund	2010/11 Total General Fund
General Purpose (Revenue Limit)	50,717,507	52,134,628
Federal Revenues	338,380	4,260,172
Other State Revenues	7,004,216	9,004,579
Other Local Revenues	1,034,838	5,095,438
Total	59,094,941	70,494,817

Unrestricted Revenues

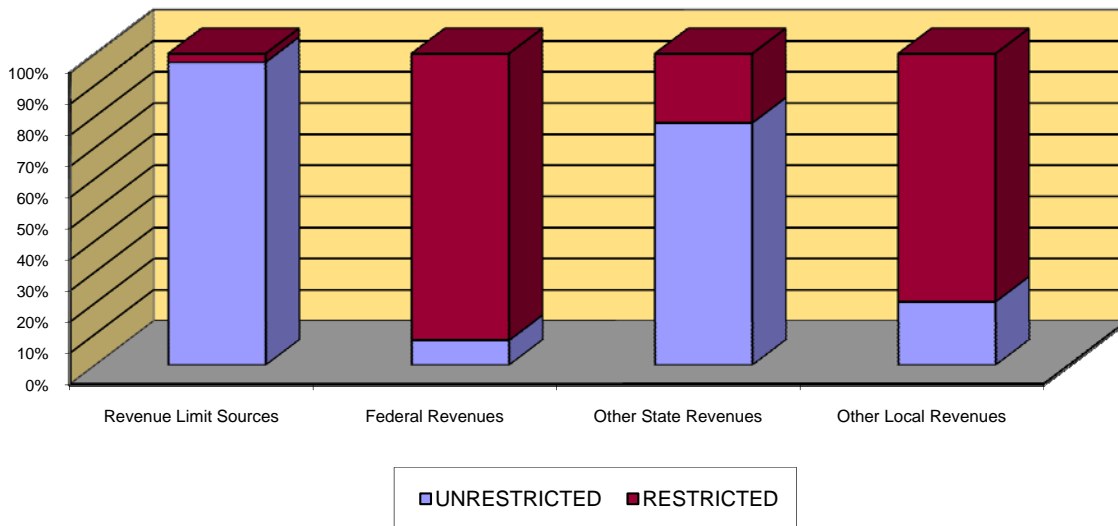


Total Revenues



Illustrated below is a comparison of General Fund unrestricted and restricted revenues in relation to one another.

	Unrestricted	Restricted
Revenue Limit Sources	50,717,507	1,417,121
Federal Revenue	338,380	3,921,792
Other State Revenue	7,004,216	2,000,363
Other Local Revenue	1,034,838	4,060,600
TOTAL	59,094,941	11,399,876

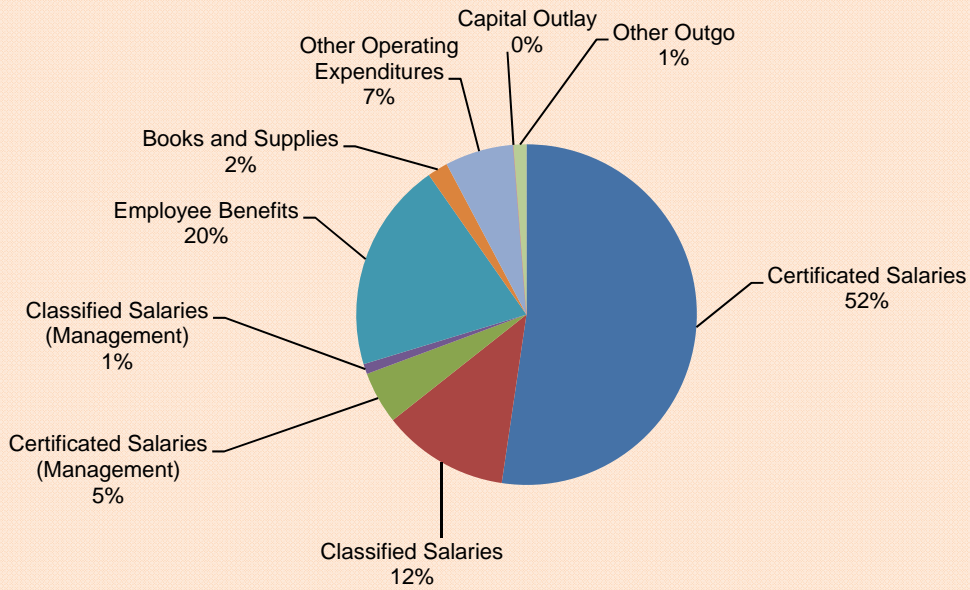


General Fund Expenditures

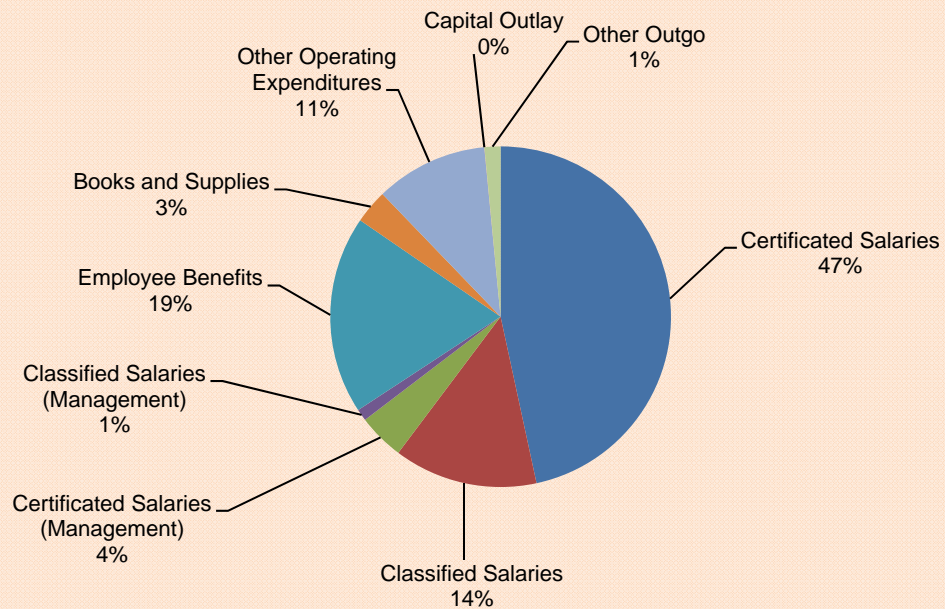
The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are comprised of salaries and related benefits that comprise of approximately 85% of total General Fund expenditures and 90% of unrestricted General Fund expenditures. Please note that the above percentages do not reflect any expenditures associated with contracted services (e.g. non-public/non-sectarian schools), which are reflected as other operating expenditures.

Description	2010/11 Unrestricted General Fund	2010/11 Total General Fund
Certificated Salaries	24,580,144	30,045,375
Classified Salaries	5,648,658	8,787,901
Certificated Salaries (Management)	2,332,740	2,833,434
Classified Salaries (Management)	451,795	715,189
Employee Benefits	9,387,271	12,117,554
Books and Supplies	911,302	2,078,736
Other Operating Expenditures	3,071,235	6,875,151
Capital Outlay	0	14,731
Other Outgo	579,318	975,432
TOTAL	46,962,463	64,443,503

Unrestricted General Fund Expenditures



Total General Fund Expenditures



Contributions to Restricted Programs

The General Fund made the following financial contributions for the operations of programs that are important for the district and the community we serve:

Description	2009/10 Contributions	2010/11 Contributions
Beginning Teacher Support & Assessment	9,132	0
Community Day School	102,820	0
Junior ROTC	13,571	96,246
Natomas Education Foundation	12,000	0
Restricted Maintenance Account	1,149,945	1,185,388
Safe Routes to School	0	3,391
Special Education	5,003,933	4,933,480
Title II, Part A: Improving Teacher Quality	20,018	0
Title IV: Safe & Drug Free Schools	18,305	0
Title X: McKinney Vento Homeless	0	25,663
Transportation: OI/SD	153,585	217,022
Transportation – Other	1,551,010	1,138,249
TOTAL	8,034,319	7,599,439

Financial Summary of all District Funds

FUND	2009/10	Net Change	2010/11
GENERAL (UNRESTRICTED & RESTRICTED)	\$ 11,726,289	\$ 5,936,218	\$ 17,662,507
CHARTER SCHOOL FUND	3,419,211	567,853	3,987,064
CHILD DEVELOPMENT	1,368	6	1,374
CAFETERIA	(110,820)	280,079	169,259
DEFERRED MAINTENANCE	1,671,278	(103,949)	1,567,329
POST-EMPLOYMENT BENEFITS	126,960	644	127,604
BUILDING FUND	22,332,048	(1,297,326)	21,034,722
CAPITAL FACILITIES	12,167,243	(1,312)	12,165,931
COUNTY SCHOOL FACILITIES	4,714,593	(844,499)	3,870,094
CAPITAL PROJECTS RESERVE	110,274	(411)	109,863
BOND INTEREST & REDEMPTION	9,429,126	(3,080,538)	6,348,588
PRIVATE-PURPOSE TRUST (DISTRICT FIDUCIARY FUND)	16,229	13,695	29,924
TOTAL	\$ 65,603,799	\$ 1,470,460	\$ 67,074,259

As the District completed the year, its funds reported a combined fund balance of \$67 million in 2010/11, which is illustrated above. Approximately 58% (\$38.7 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2011, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2011.

NATOMAS UNIFIED SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS
FINANCIAL ACTIVITY: ALL FUNDS

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES													
General Purpose (R/L) Revenues:													
State Aid	38,336,194	9,953,400											48,289,594
Property Taxes & Misc. Local	13,798,434	3,507,812											17,306,246
Total General Purpose	52,134,628	13,461,212	-	-	-	-	-	-	-	-	-	-	65,595,840
Federal Revenues	4,260,172	430,440		2,278,472									6,969,084
Other State Revenues	9,004,579	1,911,981		193,222							103,055		11,212,837
Other Local Revenues	5,095,438	469,489	6	1,130,890	8,345	644	84,004	63,199	47,099	558	10,102,690	23,195	17,025,557
TOTAL - REVENUES	70,494,817	16,273,122	6	3,602,584	8,345	644	84,004	63,199	47,099	558	10,205,745	23,195	100,803,318
EXPENDITURES													
Certificated Salaries	30,045,375	6,762,808											36,808,183
Certificated Management Salaries	2,833,434	1,049,488											3,882,922
Classified Salaries	8,787,901	1,134,457		1,122,278			17,273		-				11,061,909
Classified Management Salaries	715,189	196,404		52,322			17,365		1,676				982,956
Employee Benefits (All)	12,117,554	2,532,148		379,151			11,855		614				15,041,322
Books & Supplies	2,078,736	612,873		237,191	38,169		55,306	2,503		969			3,025,747
Other Operating Expenses (Services)	6,875,151	2,597,956		1,829,267	56,822		331,906	267,145	446			9,500	11,968,193
Capital Outlay	14,731	201,128		92,165	17,303		911,825	803,155	14,151				2,054,458
Other Outgo	975,432	360,521									13,286,283		14,622,236
Direct Support/Indirect Costs	(161,396)	2,917		158,479									-
TOTAL - EXPENDITURES	64,282,107	15,450,700	-	3,870,853	112,294	-	1,345,530	1,072,803	16,887	969	13,286,283	9,500	99,447,926
EXCESS (DEFICIENCY)	6,212,710	822,422	6	(268,269)	(103,949)	644	(1,261,526)	(1,009,604)	30,212	(411)	(3,080,538)	13,695	1,355,392
OTHER SOURCES/USES													
Transfers In	276,256	4,400		548,348			93,349	5,056,901	10,049,745				16,028,999
Transfers (Out)	(552,748)	(374,037)					(129,149)	(4,048,609)	(10,924,456)				(16,028,999)
Net Other Sources (Uses)	-	115,068											115,068
Contributions (to Restricted Programs)	-	-											-
TOTAL - OTHER SOURCES/USES	(276,492)	(254,569)	-	548,348	-	-	(35,800)	1,008,292	(874,711)	-	-	-	115,068
FUND BALANCE INCREASE (DECREASE)	5,936,218	567,853	6	280,079	(103,949)	644	(1,297,326)	(1,312)	(844,499)	(411)	(3,080,538)	13,695	1,470,460
FUND BALANCE													
Beginning Fund Balance	11,726,289	3,419,211	1,368	(110,820)	1,671,278	126,960	22,332,048	12,167,243	4,714,593	110,274	9,429,126	16,229	65,603,799
Ending Balance, June 30	17,662,507	3,987,064	1,374	169,259	1,567,329	127,604	21,034,722	12,165,931	3,870,094	109,863	6,348,588	29,924	67,074,259

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

NATOMAS UNIFIED SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS
FINANCIAL ACTIVITY: OPERATING FUNDS (GENERAL & CHARTER FUND)

Description	General Fund			Charter Fund							Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Sacramento Valley Tech High Charter School	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
REVENUES											
General Purpose (R/L) Revenues:											
State Aid	36,919,073	1,417,121	38,336,194	5,285,875	-	1,277,536		1,564,362	1,825,627	9,953,400	48,289,594
Property Taxes & Misc. Local	13,798,434	-	13,798,434	1,840,659	-	498,291		613,500	555,362	3,507,812	17,306,246
Total General Purpose	50,717,507	1,417,121	52,134,628	7,126,534	-	1,775,827	-	2,177,862	2,380,989	13,461,212	65,595,840
Federal Revenues	338,380	3,921,792	4,260,172	156,681	-	-		273,759		430,440	4,690,612
Other State Revenues	7,004,216	2,000,363	9,004,579	868,730	-	433,491		341,260	268,500	1,911,981	10,916,560
Other Local Revenues	1,034,838	4,060,600	5,095,438	214,150	144	252,454		1,443	1,298	469,489	5,564,927
TOTAL - REVENUES	59,094,941	11,399,876	70,494,817	8,366,095	144	2,461,772	-	2,794,324	2,650,787	16,273,122	86,767,939
EXPENDITURES											
Certificated Salaries	24,580,144	5,465,231	30,045,375	3,299,798	-	962,249		1,374,594	1,126,167	6,762,808	36,808,183
Certificated Management Salaries	2,332,740	500,694	2,833,434	666,488	-	168,000		105,000	110,000	1,049,488	3,882,922
Classified Salaries	5,648,658	3,139,243	8,787,901	696,165	-	193,355		98,349	146,588	1,134,457	9,922,358
Classified Management Salaries	451,795	263,394	715,189	119,856	-	76,548		-	-	196,404	911,593
Employee Benefits (All)	9,387,271	2,730,283	12,117,554	1,408,434	-	372,696		391,434	359,584	2,532,148	14,649,702
Books & Supplies	911,302	1,167,434	2,078,736	228,795	-	158,647		187,151	38,280	612,873	2,691,609
Other Operating Expenses (Services)	3,071,235	3,803,916	6,875,151	1,035,212	-	470,022		559,084	533,638	2,597,956	9,473,107
Capital Outlay	-	14,731	14,731	201,128	-	-		-	-	201,128	215,859
Other Outgo	579,318	396,114	975,432	319,025	144	41,352		-	-	360,521	1,335,953
Direct Support/Indirect Costs	(1,275,850)	1,114,454	(161,396)					1,632	1,285	2,917	(158,479)
TOTAL - EXPENDITURES	45,686,613	18,595,494	64,282,107	7,974,901	144	2,442,869	-	2,717,244	2,315,542	15,450,700	79,732,807
EXCESS (DEFICIENCY)	13,408,328	(7,195,618)	6,212,710	391,194	-	18,903	-	77,080	335,245	822,422	7,035,132
OTHER SOURCES/USES											
Transfers In	276,256	-	276,256	2,400	-	-		1,000	1,000	4,400	280,656
Transfers (Out)	(552,748)	-	(552,748)	(173,702)	-	-		(23,000)	(177,335)	(374,037)	(926,785)
Net Other Sources (Uses)	-	-	-	115,068						115,068	115,068
Contributions (to Restricted Programs)	(7,599,439)	7,599,439	-							-	-
TOTAL - OTHER SOURCES/USES	(7,875,931)	7,599,439	(276,492)	(56,234)	-	-	-	(22,000)	(176,335)	(254,569)	(531,061)
FUND BALANCE INCREASE (DECREASE)	5,532,397	403,821	5,936,218	334,960	-	18,903	-	55,080	158,910	567,853	6,504,071
FUND BALANCE											
Beginning Fund Balance	11,134,888	591,401	11,726,289	2,400,615	-	620,708	-	193,838	204,050	3,419,211	15,145,500
Ending Balance, June 30	16,667,285	995,222	17,662,507	2,735,575	-	639,611	-	248,918	362,960	3,987,064	21,649,571

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.



2010-2011 UNAUDITED ACTUALS

State Reports

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	50,717,506.67	1,417,121.52	52,134,628.19	45,955,117.00	1,398,576.00	47,353,693.00	-9.2%
2) Federal Revenue		8100-8299	338,380.00	3,921,791.74	4,260,171.74	0.00	4,583,369.00	4,583,369.00	7.6%
3) Other State Revenue		8300-8599	7,004,216.56	2,000,362.82	9,004,579.38	5,763,303.00	1,727,271.00	7,490,574.00	-16.8%
4) Other Local Revenue		8600-8799	1,034,838.29	4,060,599.65	5,095,437.94	889,479.00	3,815,265.00	4,704,744.00	-7.7%
5) TOTAL, REVENUES			59,094,941.52	11,399,875.73	70,494,817.25	52,607,899.00	11,524,481.00	64,132,380.00	-9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,912,883.83	5,965,925.11	32,878,808.94	24,129,561.00	7,595,926.00	31,725,487.00	-3.5%
2) Classified Salaries		2000-2999	6,100,452.97	3,402,636.94	9,503,089.91	6,520,011.00	3,679,911.00	10,199,922.00	7.3%
3) Employee Benefits		3000-3999	9,387,270.88	2,730,283.25	12,117,554.13	9,120,357.00	3,465,865.00	12,586,222.00	3.9%
4) Books and Supplies		4000-4999	911,301.85	1,167,434.51	2,078,736.36	1,059,736.00	956,966.00	2,016,702.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	3,071,234.77	3,803,916.51	6,875,151.28	3,389,674.00	4,170,432.00	7,560,106.00	10.0%
6) Capital Outlay		6000-6999	0.00	14,731.09	14,731.09	0.00	9,000.00	9,000.00	-38.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	579,318.66	396,113.51	975,432.17	307,388.00	430,481.00	737,869.00	-24.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,275,849.97)	1,114,453.69	(161,396.28)	(1,186,076.00)	999,621.00	(186,455.00)	15.5%
9) TOTAL, EXPENDITURES			45,686,612.99	18,595,494.61	64,282,107.60	43,340,651.00	21,308,202.00	64,648,853.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			13,408,328.53	(7,195,618.88)	6,212,709.65	9,267,248.00	(9,783,721.00)	(516,473.00)	-108.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	276,256.10	0.00	276,256.10	130,000.00	0.00	130,000.00	-52.9%
b) Transfers Out		7600-7629	552,747.93	0.00	552,747.93	575,000.00	0.00	575,000.00	4.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,599,439.27)	7,599,439.27	0.00	(9,636,207.00)	9,636,207.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,875,931.10)	7,599,439.27	(276,491.83)	(10,081,207.00)	9,636,207.00	(445,000.00)	60.9%

			2010-11 Unaudited Actuals			2011-12 Budget					
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F		
Description	Resource Codes										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,532,397.43	403,820.39	5,936,217.82	(813,959.00)	(147,514.00)	(961,473.00)	-116.2%		
F. FUND BALANCE, RESERVES											
1) Beginning Fund Balance											
a) As of July 1 - Unaudited		9791	11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%		
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%		
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%		
2) Ending Balance, June 30 (E + F1e)			16,667,284.83	995,221.90	17,662,506.73	15,853,325.83	847,707.90	16,701,033.73	-5.4%		
Components of Ending Fund Balance (Actuals)											
a) Reserve for											
Revolving Cash		9711	35,000.00	0.00	35,000.00						
Stores		9712	0.00	0.00	0.00						
Prepaid Expenditures		9713	0.00	0.00	0.00						
All Others		9719	0.00	0.00	0.00						
General Reserve		9730	0.00	0.00	0.00						
Legally Restricted Balance		9740	0.00	995,221.90	995,221.90						
b) Designated Amounts											
Designated for Economic Uncertainties		9770	1,950,000.00	0.00	1,950,000.00						
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00						
Other Designations		9780	2,545,323.19	0.00	2,545,323.19						
Medi-Cal Admin Activities (MAA)	0000	9780	126,504.59		126,504.59						
Mandated Costs	0000	9780	476,837.86		476,837.86						
ROC/P	0000	9780	26,840.00		26,840.00						
Lottery	1100	9780	1,915,140.74		1,915,140.74						
c) Undesignated Amount		9790	12,136,961.64	0.00	12,136,961.64						
d) Unappropriated Amount		9790									
Components of Ending Fund Balance (Budget)											
a) Nonspendable											
Revolving Cash		9711						35,200.00		0.00	35,200.00
Stores		9712						0.00		0.00	0.00
Prepaid Expenditures		9713						0.00		0.00	0.00
All Others		9719						0.00		0.00	0.00
b) Restricted		9740						0.00		917,593.60	917,593.60
c) Committed											
Stabilization Arrangements		9750						0.00		0.00	0.00
Other Commitments		9760						0.00		0.00	0.00
d) Assigned											
Other Assignments		9780						10,495,464.74		0.00	10,495,464.74
Cash Deferrals (State Aid / K-3 CSR)	0000	9780						8,531,280.00			8,531,280.00
Lottery	1100	9780						1,964,184.74			1,964,184.74
e) Unassigned/unappropriated											
Reserve for Economic Uncertainties		9789						1,957,000.00		0.00	1,957,000.00
Unassigned/Unappropriated Amount		9790						3,365,661.09		(69,885.70)	3,295,775.39

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,847,254.45	1,534,467.74	9,381,722.19				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	200.00	200.00				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,993,477.78	2,118,056.73	15,111,534.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,225,499.11	0.00	1,225,499.11				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			22,101,231.34	3,652,724.47	25,753,955.81				
H. LIABILITIES									
1) Accounts Payable		9500	5,087,516.23	541,714.60	5,629,230.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	342,900.67	0.00	342,900.67				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	3,529.61	2,115,787.97	2,119,317.58				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			5,433,946.51	2,657,502.57	8,091,449.08				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,667,284.83	995,221.90	17,662,506.73				

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	38,336,194.00	0.00	38,336,194.00	33,833,036.00	0.00	33,833,036.00	-11.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(25,875.87)	0.00	(25,875.87)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	226,009.32	0.00	226,009.32	226,100.00	0.00	226,100.00	0.0%
Timber Yield Tax		8022	3.87	0.00	3.87	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,608,557.86	0.00	14,608,557.86	14,349,000.00	0.00	14,349,000.00	-1.8%
Unsecured Roll Taxes		8042	750,244.62	0.00	750,244.62	779,300.00	0.00	779,300.00	3.9%
Prior Years' Taxes		8043	656,721.96	0.00	656,721.96	935,300.00	0.00	935,300.00	42.4%
Supplemental Taxes		8044	30,374.07	0.00	30,374.07	47,100.00	0.00	47,100.00	55.1%
Education Revenue Augmentation Fund (ERAF)		8045	916,297.07	0.00	916,297.07	1,102,000.00	0.00	1,102,000.00	20.3%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,330.59	0.00	3,330.59	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,665.30)	0.00	(1,665.30)	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			55,500,192.19	0.00	55,500,192.19	51,271,836.00	0.00	51,271,836.00	-7.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,417,121.52)		(1,417,121.52)	(1,398,576.00)		(1,398,576.00)	-1.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,417,121.52	1,417,121.52		1,398,576.00	1,398,576.00	-1.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	142,248.00	0.00	142,248.00	108,133.00	0.00	108,133.00	-24.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,507,812.00)	0.00	(3,507,812.00)	(4,026,276.00)	0.00	(4,026,276.00)	14.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			50,717,506.67	1,417,121.52	52,134,628.19	45,955,117.00	1,398,576.00	47,353,693.00	-9.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,667,770.26	1,667,770.26	0.00	1,664,348.00	1,664,348.00	-0.2%
Special Education Discretionary Grants		8182	0.00	480,205.84	480,205.84	0.00	177,136.00	177,136.00	-63.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,283,668.11	1,283,668.11		2,582,534.00	2,582,534.00	101.2%
Vocational and Applied Technology Education	3500-3699	8290		16,199.81	16,199.81		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290		10,677.65	10,677.65		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	338,380.00	463,270.07	801,650.07	0.00	159,351.00	159,351.00	-80.1%
TOTAL, FEDERAL REVENUE			338,380.00	3,921,791.74	4,260,171.74	0.00	4,583,369.00	4,583,369.00	7.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		138,101.00	138,101.00		137,720.00	137,720.00	-0.3%
Economic Impact Aid	7090-7091	8311		945,630.00	945,630.00		756,504.00	756,504.00	-20.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,893,528.00	0.00	1,893,528.00	1,705,032.00	0.00	1,705,032.00	-10.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	516,284.00	0.00	516,284.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,108,961.74	177,643.01	1,286,604.75	1,007,425.00	158,828.00	1,166,253.00	-9.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		310,300.00	310,300.00		306,972.00	306,972.00	-1.1%
All Other State Revenue	All Other	8590	3,485,442.82	428,688.81	3,914,131.63	3,050,846.00	367,247.00	3,418,093.00	-12.7%
TOTAL, OTHER STATE REVENUE			7,004,216.56	2,000,362.82	9,004,579.38	5,763,303.00	1,727,271.00	7,490,574.00	-16.8%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	340,695.47	0.00	340,695.47	300,000.00	0.00	300,000.00	-11.9%
Interest		8660	114,719.02	11,120.82	125,839.84	105,260.00	0.00	105,260.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	12,212.20	12,212.20	0.00	11,500.00	11,500.00	-5.8%
Transportation Services	7230, 7240	8677		274,900.99	274,900.99		150,000.00	150,000.00	-45.4%
Interagency Services	All Other	8677	0.00	28,000.00	28,000.00	0.00	28,000.00	28,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,665.30	0.00	1,665.30	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	181,038.77	636,632.35	817,671.12	134,333.00	585,948.00	720,281.00	-11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	396,719.73	6,032.29	402,752.02	349,886.00	0.00	349,886.00	-13.1%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,086,701.00	3,086,701.00		3,039,817.00	3,039,817.00	-1.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,034,838.29	4,060,599.65	5,095,437.94	889,479.00	3,815,265.00	4,704,744.00	-7.7%
TOTAL, REVENUES			59,094,941.52	11,399,875.73	70,494,817.25	52,607,899.00	11,524,481.00	64,132,380.00	-9.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,039,329.62	4,582,802.40	28,622,132.02	21,415,700.00	6,092,357.00	27,508,057.00	-3.9%
Certificated Pupil Support Salaries		1200	531,723.64	695,696.66	1,227,420.30	422,467.00	847,195.00	1,269,662.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,332,740.57	500,693.57	2,833,434.14	2,282,541.00	455,458.00	2,737,999.00	-3.4%
Other Certificated Salaries		1900	9,090.00	186,732.48	195,822.48	8,853.00	200,916.00	209,769.00	7.1%
TOTAL, CERTIFICATED SALARIES			26,912,883.83	5,965,925.11	32,878,808.94	24,129,561.00	7,595,926.00	31,725,487.00	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,315.94	1,495,534.01	1,509,849.95	0.00	1,695,056.00	1,695,056.00	12.3%
Classified Support Salaries		2200	2,398,106.31	1,178,547.79	3,576,654.10	2,489,761.00	1,253,567.00	3,743,328.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	451,795.11	263,393.88	715,188.99	473,237.00	259,806.00	733,043.00	2.5%
Clerical, Technical and Office Salaries		2400	2,779,851.08	370,327.95	3,150,179.03	3,041,413.00	426,045.00	3,467,458.00	10.1%
Other Classified Salaries		2900	456,384.53	94,833.31	551,217.84	515,600.00	45,437.00	561,037.00	1.8%
TOTAL, CLASSIFIED SALARIES			6,100,452.97	3,402,636.94	9,503,089.91	6,520,011.00	3,679,911.00	10,199,922.00	7.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,176,572.45	484,918.97	2,661,491.42	1,908,749.00	635,973.00	2,544,722.00	-4.4%
PERS		3201-3202	641,297.31	350,103.47	991,400.78	718,101.00	391,042.00	1,109,143.00	11.9%
OASDI/Medicare/Alternative		3301-3302	860,823.48	340,674.36	1,201,497.84	858,757.00	394,045.00	1,252,802.00	4.3%
Health and Welfare Benefits		3401-3402	4,159,478.36	1,287,573.60	5,447,051.96	3,898,244.00	1,636,731.00	5,534,975.00	1.6%
Unemployment Insurance		3501-3502	467,279.40	69,197.38	536,476.78	737,968.00	181,104.00	919,072.00	71.3%
Workers' Compensation		3601-3602	572,411.82	162,584.67	734,996.49	494,004.00	186,261.00	680,265.00	-7.4%
OPEB, Allocated		3701-3702	346,793.98	0.00	346,793.98	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	363,000.00	0.00	363,000.00	New
PERS Reduction		3801-3802	102,279.79	26,335.06	128,614.85	75,644.00	31,949.00	107,593.00	-16.3%
Other Employee Benefits		3901-3902	60,334.29	8,895.74	69,230.03	65,890.00	8,760.00	74,650.00	7.8%
TOTAL, EMPLOYEE BENEFITS			9,387,270.88	2,730,283.25	12,117,554.13	9,120,357.00	3,465,865.00	12,586,222.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	496,696.88	282,875.28	779,572.16	482,000.00	158,828.00	640,828.00	-17.8%
Books and Other Reference Materials		4200	164.64	10,310.29	10,474.93	300.00	2,000.00	2,300.00	-78.0%
Materials and Supplies		4300	380,613.80	835,264.94	1,215,878.74	570,036.00	778,362.00	1,348,398.00	10.9%
Noncapitalized Equipment		4400	33,826.53	38,984.00	72,810.53	7,400.00	17,776.00	25,176.00	-65.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			911,301.85	1,167,434.51	2,078,736.36	1,059,736.00	956,966.00	2,016,702.00	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,210,734.51	2,210,734.51	25,000.00	2,574,125.00	2,599,125.00	17.6%
Travel and Conferences		5200	20,882.10	52,575.97	73,458.07	22,296.00	54,496.00	76,792.00	4.5%
Dues and Memberships		5300	14,141.03	7,702.00	21,843.03	13,230.00	0.00	13,230.00	-39.4%
Insurance		5400 - 5450	404,355.77	88,500.00	492,855.77	538,777.00	88,500.00	627,277.00	27.3%
Operations and Housekeeping Services		5500	1,868,136.73	0.00	1,868,136.73	1,876,900.00	0.00	1,876,900.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,662.10	84,595.73	362,257.83	275,499.00	107,150.00	382,649.00	5.6%
Transfers of Direct Costs		5710	(3,617.42)	3,617.42	0.00	(4,025.00)	4,025.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,263,269.68)	(74,474.93)	(1,337,744.61)	(1,597,886.00)	(19,414.00)	(1,617,300.00)	20.9%
Professional/Consulting Services and Operating Expenditures		5800	1,719,610.68	1,404,019.51	3,123,630.19	2,087,008.00	1,333,315.00	3,420,323.00	9.5%
Communications		5900	33,333.46	26,646.30	59,979.76	152,875.00	28,235.00	181,110.00	202.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,071,234.77	3,803,916.51	6,875,151.28	3,389,674.00	4,170,432.00	7,560,106.00	10.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,771.43	5,771.43	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	8,959.66	8,959.66	0.00	9,000.00	9,000.00	0.5%
TOTAL, CAPITAL OUTLAY			0.00	14,731.09	14,731.09	0.00	9,000.00	9,000.00	-38.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	25,353.00	25,353.00	0.00	40,000.00	40,000.00	57.8%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	47,813.20	47,813.20	0.00	70,481.00	70,481.00	47.4%
Payments to County Offices		7142	0.00	216,250.00	216,250.00	0.00	100,000.00	100,000.00	-53.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	106,697.31	106,697.31	61,125.00	220,000.00	281,125.00	163.5%
All Other Transfers Out to All Others		7299	234,415.30	0.00	234,415.30	246,263.00	0.00	246,263.00	5.1%
Debt Service									
Debt Service - Interest		7438	336.36	0.00	336.36	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	344,567.00	0.00	344,567.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			579,318.66	396,113.51	975,432.17	307,388.00	430,481.00	737,869.00	-24.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,114,453.69)	1,114,453.69	0.00	(999,621.00)	999,621.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(161,396.28)	0.00	(161,396.28)	(186,455.00)	0.00	(186,455.00)	15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,275,849.97)	1,114,453.69	(161,396.28)	(1,186,076.00)	999,621.00	(186,455.00)	15.5%
TOTAL, EXPENDITURES									
			45,686,612.99	18,595,494.61	64,282,107.60	43,340,651.00	21,308,202.00	64,648,853.00	0.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	276,256.10	0.00	276,256.10	130,000.00	0.00	130,000.00	-52.9%
(a) TOTAL, INTERFUND TRANSFERS IN			276,256.10	0.00	276,256.10	130,000.00	0.00	130,000.00	-52.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	548,347.93	0.00	548,347.93	575,000.00	0.00	575,000.00	4.9%
Other Authorized Interfund Transfers Out		7619	4,400.00	0.00	4,400.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			552,747.93	0.00	552,747.93	575,000.00	0.00	575,000.00	4.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,599,439.27)	7,599,439.27	0.00	(9,636,207.00)	9,636,207.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,599,439.27)	7,599,439.27	0.00	(9,636,207.00)	9,636,207.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(7,875,931.10)	7,599,439.27	(276,491.83)	(10,081,207.00)	9,636,207.00	(445,000.00)	60.9%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	50,717,506.67	1,417,121.52	52,134,628.19	45,955,117.00	1,398,576.00	47,353,693.00	-7.7%
2) Federal Revenue		8100-8299	338,380.00	3,921,791.74	4,260,171.74	0.00	4,583,369.00	4,583,369.00	7.6%
3) Other State Revenue		8300-8599	7,004,216.56	2,000,362.82	9,004,579.38	5,763,303.00	1,727,271.00	7,490,574.00	-16.8%
4) Other Local Revenue		8600-8799	1,034,838.29	4,060,599.65	5,095,437.94	889,479.00	3,815,265.00	4,704,744.00	-7.7%
5) TOTAL, REVENUES			59,094,941.52	11,399,875.73	70,494,817.25	52,607,899.00	11,524,481.00	64,132,380.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		31,301,946.34	11,858,556.85	43,160,503.19	28,078,264.00	14,177,568.00	42,255,832.00	-2.1%
2) Instruction - Related Services	2000-2999		4,842,936.17	1,360,334.35	6,203,270.52	5,189,394.00	1,280,890.00	6,470,284.00	4.3%
3) Pupil Services	3000-3999		1,058,253.07	2,746,485.03	3,804,738.10	1,113,503.00	3,141,164.00	4,254,667.00	11.8%
4) Ancillary Services	4000-4999		9,038.88	0.00	9,038.88	11,016.00	0.00	11,016.00	21.9%
5) Community Services	5000-5999		0.00	8,964.38	8,964.38	0.00	7,463.00	7,463.00	-16.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,190,935.35	1,114,772.46	3,305,707.81	2,708,727.00	1,024,796.00	3,733,523.00	12.9%
8) Plant Services	8000-8999		5,562,559.53	1,110,268.03	6,672,827.56	5,810,734.00	1,245,840.00	7,056,574.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	720,943.65	396,113.51	1,117,057.16	429,013.00	430,481.00	859,494.00	-23.1%
10) TOTAL, EXPENDITURES			45,686,612.99	18,595,494.61	64,282,107.60	43,340,651.00	21,308,202.00	64,648,853.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			13,408,328.53	(7,195,618.88)	6,212,709.65	9,267,248.00	(9,783,721.00)	(516,473.00)	-108.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		276,256.10	0.00	276,256.10	130,000.00	0.00	130,000.00	-52.9%
b) Transfers Out	7600-7629		552,747.93	0.00	552,747.93	575,000.00	0.00	575,000.00	4.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(7,599,439.27)	7,599,439.27	0.00	(9,636,207.00)	9,636,207.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,875,931.10)	7,599,439.27	(276,491.83)	(10,081,207.00)	9,636,207.00	(445,000.00)	60.9%

Description			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,532,397.43	403,820.39	5,936,217.82	(813,959.00)	(147,514.00)	(961,473.00)	-116.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,134,887.40	591,401.51	11,726,288.91	16,667,284.83	995,221.90	17,662,506.73	50.6%
2) Ending Balance, June 30 (E + F1e)			16,667,284.83	995,221.90	17,662,506.73	15,853,325.83	847,707.90	16,701,033.73	-5.4%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	35,000.00	0.00	35,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	995,221.90	995,221.90				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,950,000.00	0.00	1,950,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	2,545,323.19	0.00	2,545,323.19				
Medi-Cal Admin Activities (MAA)	0000	9780	126,504.59		126,504.59				
Mandated Costs	0000	9780	476,837.86		476,837.86				
ROC/P	0000	9780	26,840.00		26,840.00				
Lottery	1100	9780	1,915,140.74		1,915,140.74				
c) Undesignated Amount		9790	12,136,961.64	0.00	12,136,961.64				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				35,200.00	0.00	35,200.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	917,593.60	917,593.60	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				10,495,464.74	0.00	10,495,464.74	
Cash Deferrals (State Aid / K-3 CSR)	0000	9780				8,531,280.00		8,531,280.00	
Lottery	1100	9780				1,964,184.74		1,964,184.74	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				1,957,000.00	0.00	1,957,000.00	
Unassigned/Unappropriated Amount		9790				3,365,661.09	(69,885.70)	3,295,775.39	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5640	Medi-Cal Billing Option	318,986.51	318,986.51
6500	Special Education	31,957.00	31,957.00
7090	Economic Impact Aid (EIA)	244,052.70	244,052.70
7091	Economic Impact Aid: Limited English Proficiency (LEP)	126,653.13	126,653.13
7400	Quality Education Investment Act	102,508.33	102,508.33
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	93,435.93	93,435.93
9010	Other Restricted Local	77,628.30	0.00
Total, Restricted Balance		995,221.90	917,593.60

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	13,461,211.87	14,037,530.00	4.3%
2) Federal Revenue		8100-8299	430,440.35	304,714.00	-29.2%
3) Other State Revenue		8300-8599	1,911,981.50	1,923,326.00	0.6%
4) Other Local Revenue		8600-8799	469,488.61	835,039.00	77.9%
5) TOTAL, REVENUES			16,273,122.33	17,100,609.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,812,295.48	8,405,248.00	7.6%
2) Classified Salaries		2000-2999	1,330,861.02	1,391,248.20	4.5%
3) Employee Benefits		3000-3999	2,532,148.23	3,075,969.00	21.5%
4) Books and Supplies		4000-4999	612,873.21	663,042.00	8.2%
5) Services and Other Operating Expenditures		5000-5999	2,597,956.44	3,306,556.00	27.3%
6) Capital Outlay		6000-6999	201,128.41	246,000.00	22.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	360,521.06	388,784.00	7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,916.67	2,400.00	-17.7%
9) TOTAL, EXPENDITURES			15,450,700.52	17,479,247.20	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			822,421.81	(378,638.20)	-146.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,400.00	0.00	-100.0%
b) Transfers Out		7600-7629	374,037.00	196,462.00	-47.5%
2) Other Sources/Uses					
a) Sources		8930-8979	115,068.00	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			(254,569.00)	(196,462.00)	-22.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			567,852.81	(575,100.20)	-201.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,419,210.85	3,987,063.66	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,419,210.85	3,987,063.66	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,419,210.85	3,987,063.66	16.6%
2) Ending Balance, June 30 (E + F1e)			3,987,063.66	3,411,963.46	-14.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	15,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	62,231.12		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	334,805.84		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	639,000.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	685,650.23		
Lottery	1100	9780	685,650.23		
c) Undesignated Amount		9790	2,250,376.47		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		15,000.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		314,355.84	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		3,173,064.62	
Charter Operations	0000	9780		2,419,349.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(90,457.00)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	320,366.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	15,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	350,100.00		
3) Accounts Receivable		9200	4,324,768.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	211,696.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	62,231.12		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			5,284,163.32		
H. LIABILITIES					
1) Accounts Payable		9500	183,925.69		
2) Due to Grantor Governments		9590	49,819.39		
3) Due to Other Funds		9610	784,166.39		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	279,188.19		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,297,099.66		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,987,063.66		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	9,920,940.00	10,011,254.00	0.9%
State Aid - Prior Years		8019	32,459.87	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,507,812.00	4,026,276.00	14.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			13,461,211.87	14,037,530.00	4.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	430,440.35	304,714.00	-29.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			430,440.35	304,714.00	-29.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	215,271.00	213,129.00	-1.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	332,631.31	348,140.00	4.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,364,079.19	1,362,057.00	-0.1%
TOTAL, OTHER STATE REVENUE			1,911,981.50	1,923,326.00	0.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	8,506.59	5,000.00	-41.2%
Interest		8660	14,483.83	26,000.00	79.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	446,498.19	804,039.00	80.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			469,488.61	835,039.00	77.9%
TOTAL, REVENUES			16,273,122.33	17,100,609.00	5.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,441,057.93	6,827,317.00	6.0%
Certificated Pupil Support Salaries		1200	321,750.01	331,775.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,049,487.54	1,246,156.00	18.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,812,295.48	8,405,248.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	158,830.14	198,185.00	24.8%
Classified Support Salaries		2200	312,015.86	269,838.20	-13.5%
Classified Supervisors' and Administrators' Salaries		2300	196,404.24	209,076.00	6.5%
Clerical, Technical and Office Salaries		2400	624,654.90	679,339.00	8.8%
Other Classified Salaries		2900	38,955.88	34,810.00	-10.6%
TOTAL, CLASSIFIED SALARIES			1,330,861.02	1,391,248.20	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	636,635.14	700,641.00	10.1%
PERS		3201-3202	124,145.94	138,329.00	11.4%
OASDI/Medicare/Alternative		3301-3302	207,291.60	230,457.00	11.2%
Health and Welfare Benefits		3401-3402	1,303,523.25	1,702,478.00	30.6%
Unemployment Insurance		3501-3502	66,834.12	95,160.00	42.4%
Workers' Compensation		3601-3602	158,178.69	168,112.00	6.3%
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	35,539.49	40,792.00	14.8%
TOTAL, EMPLOYEE BENEFITS			2,532,148.23	3,075,969.00	21.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	123,425.44	143,620.00	16.4%
Books and Other Reference Materials		4200	39,783.47	33,745.00	-15.2%
Materials and Supplies		4300	377,935.14	406,534.00	7.6%
Noncapitalized Equipment		4400	71,729.16	79,143.00	10.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			612,873.21	663,042.00	8.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	46,661.64	23,450.00	-49.7%
Dues and Memberships		5300	15,867.81	17,007.00	7.2%
Insurance		5400-5450	120,797.68	79,953.00	-33.8%
Operations and Housekeeping Services		5500	379,536.57	507,578.00	33.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	349,065.29	714,456.00	104.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,336,951.58	1,616,550.00	20.9%
Professional/Consulting Services and Operating Expenditures		5800	322,353.72	305,002.00	-5.4%
Communications		5900	26,722.15	42,560.00	59.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,597,956.44	3,306,556.00	27.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,513.98	212,000.00	163.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	120,614.43	34,000.00	-71.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			201,128.41	246,000.00	22.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	75,000.00	New
Debt Service					
Debt Service - Interest		7438	36,285.06	40,067.00	10.4%
Other Debt Service - Principal		7439	324,236.00	273,717.00	-15.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			360,521.06	388,784.00	7.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	2,916.67	2,400.00	-17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,916.67	2,400.00	-17.7%
TOTAL, EXPENDITURES			15,450,700.52	17,479,247.20	13.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,400.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,400.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	374,037.00	196,462.00	-47.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			374,037.00	196,462.00	-47.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	115,068.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			115,068.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(254,569.00)	(196,462.00)	-22.8%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	13,461,211.87	14,037,530.00	4.3%
2) Federal Revenue		8100-8299	430,440.35	304,714.00	-29.2%
3) Other State Revenue		8300-8599	1,911,981.50	1,923,326.00	0.6%
4) Other Local Revenue		8600-8799	469,488.61	835,039.00	77.9%
5) TOTAL, REVENUES			16,273,122.33	17,100,609.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,123,998.11	9,750,102.00	6.9%
2) Instruction - Related Services	2000-2999		2,360,840.40	3,000,599.00	27.1%
3) Pupil Services	3000-3999		595,181.49	502,826.00	-15.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,763,614.12	2,068,124.00	17.3%
8) Plant Services	8000-8999		1,241,310.53	1,761,429.20	41.9%
9) Other Outgo	9000-9999	Except 7600-7699	365,755.87	396,167.00	8.3%
10) TOTAL, EXPENDITURES			15,450,700.52	17,479,247.20	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			822,421.81	(378,638.20)	-146.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,400.00	0.00	-100.0%
b) Transfers Out		7600-7629	374,037.00	196,462.00	-47.5%
2) Other Sources/Uses					
a) Sources		8930-8979	115,068.00	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			(254,569.00)	(196,462.00)	-22.8%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			567,852.81	(575,100.20)	-201.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,419,210.85	3,987,063.66	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,419,210.85	3,987,063.66	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,419,210.85	3,987,063.66	16.6%
2) Ending Balance, June 30 (E + F1e)			3,987,063.66	3,411,963.46	-14.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	15,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	62,231.12		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	334,805.84		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	639,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	685,650.23		
Lottery	1100	9780	685,650.23		
c) Undesignated Amount		9790	2,250,376.47		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		15,000.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		314,355.84	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		3,173,064.62	
Charter Operations	0000	9780		2,419,349.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(90,457.00)	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	32,879.23	33,172.23
9010	Other Restricted Local	301,926.61	281,183.61
Total, Restricted Balance		334,805.84	314,355.84

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	5.00	-16.7%
5) TOTAL, REVENUES			6.00	5.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6.00	5.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.00	5.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368.00	1,374.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368.00	1,374.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368.00	1,374.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,374.00	1,379.00	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,374.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,379.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,373.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.00		
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	0.00		
10) TOTAL, ASSETS			1,374.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,374.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6.00	5.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6.00	5.00	-16.7%
TOTAL, REVENUES			6.00	5.00	-16.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	5.00	-16.7%
5) TOTAL, REVENUES			6.00	5.00	-16.7%
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		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)			6.00	5.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.00	5.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368.00	1,374.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368.00	1,374.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368.00	1,374.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,374.00	1,379.00	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,374.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,379.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,278,471.78	2,362,628.00	3.7%
3) Other State Revenue		8300-8599	193,222.71	186,700.00	-3.4%
4) Other Local Revenue		8600-8799	1,130,889.81	861,400.00	-23.8%
5) TOTAL, REVENUES			3,602,584.30	3,410,728.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,174,599.56	1,421,368.00	21.0%
3) Employee Benefits		3000-3999	379,151.47	584,727.00	54.2%
4) Books and Supplies		4000-4999	237,191.14	1,670,700.00	604.4%
5) Services and Other Operating Expenditures		5000-5999	1,829,266.34	124,150.00	-93.2%
6) Capital Outlay		6000-6999	92,164.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	158,479.61	184,055.00	16.1%
9) TOTAL, EXPENDITURES			3,870,852.84	3,985,000.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(268,268.54)	(574,272.00)	114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	548,347.93	575,000.00	4.9%
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			548,347.93	575,000.00	4.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			280,079.39	728.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,698.28	169,259.67	287.3%
b) Audit Adjustments		9793	(154,518.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(110,819.72)	169,259.67	-252.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(110,819.72)	169,259.67	-252.7%
2) Ending Balance, June 30 (E + F1e)			169,259.67	169,987.67	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	160,731.03		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	8,528.64		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		2,500.00	
Stores		9712		160,731.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,756.67	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	98,550.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	308,163.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	132,643.70		
6) Stores		9320	160,731.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			702,588.18		
H. LIABILITIES					
1) Accounts Payable		9500	82,937.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	450,391.35		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			533,328.51		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			169,259.67		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,278,471.78	2,362,628.00	3.7%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,278,471.78	2,362,628.00	3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	193,222.71	186,700.00	-3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			193,222.71	186,700.00	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	799,152.35	861,300.00	7.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	331,737.46	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,130,889.81	861,400.00	-23.8%
TOTAL, REVENUES			3,602,584.30	3,410,728.00	-5.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,046,823.33	1,212,084.00	15.8%
Classified Supervisors' and Administrators' Salaries		2300	52,322.04	134,659.00	157.4%
Clerical, Technical and Office Salaries		2400	75,454.19	74,625.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,174,599.56	1,421,368.00	21.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89,792.66	137,326.00	52.9%
OASDI/Medicare/Alternative		3301-3302	88,298.02	108,149.00	22.5%
Health and Welfare Benefits		3401-3402	159,141.12	291,744.00	83.3%
Unemployment Insurance		3501-3502	8,694.63	22,723.00	161.3%
Workers' Compensation		3601-3602	20,306.73	23,285.00	14.7%
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	12,793.31	0.00	-100.0%
Other Employee Benefits		3901-3902	125.00	1,500.00	1100.0%
TOTAL, EMPLOYEE BENEFITS			379,151.47	584,727.00	54.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,927.95	42,600.00	437.3%
Noncapitalized Equipment		4400	0.00	12,600.00	New
Food		4700	229,263.19	1,615,500.00	604.6%
TOTAL, BOOKS AND SUPPLIES			237,191.14	1,670,700.00	604.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,487.55	11,000.00	100.5%
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	3,250.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,018.07	65,000.00	116.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	793.03	750.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	1,787,061.79	37,150.00	-97.9%
Communications		5900	5,905.90	7,000.00	18.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,829,266.34	124,150.00	-93.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	92,164.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,164.72	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	158,479.61	184,055.00	16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			158,479.61	184,055.00	16.1%
TOTAL, EXPENDITURES			3,870,852.84	3,985,000.00	2.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	548,347.93	575,000.00	4.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			548,347.93	575,000.00	4.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			548,347.93	575,000.00	4.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,278,471.78	2,362,628.00	3.7%
3) Other State Revenue		8300-8599	193,222.71	186,700.00	-3.4%
4) Other Local Revenue		8600-8799	1,130,889.81	861,400.00	-23.8%
5) TOTAL, REVENUES			3,602,584.30	3,410,728.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,685,464.68	3,768,692.00	2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		158,479.61	184,055.00	16.1%
8) Plant Services	8000-8999		26,908.55	32,253.00	19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,870,852.84	3,985,000.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(268,268.54)	(574,272.00)	114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	548,347.93	575,000.00	4.9%
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			548,347.93	575,000.00	4.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			280,079.39	728.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,698.28	169,259.67	287.3%
b) Audit Adjustments		9793	(154,518.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(110,819.72)	169,259.67	-252.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(110,819.72)	169,259.67	-252.7%
2) Ending Balance, June 30 (E + F1e)			169,259.67	169,987.67	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	160,731.03		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	8,528.64		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		2,500.00	
Stores		9712		160,731.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,756.67	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	6,756.67
Total, Restricted Balance		0.00	6,756.67

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,345.00	2,500.00	-70.0%
5) TOTAL, REVENUES			8,345.00	2,500.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,169.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	56,821.74	0.00	-100.0%
6) Capital Outlay		6000-6999	17,303.00	1,369,000.00	7811.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,293.81	1,369,000.00	1119.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,948.81)	(1,366,500.00)	1214.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,948.81)	(1,366,500.00)	1214.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,671,277.86	1,567,329.05	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,671,277.86	1,567,329.05	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,671,277.86	1,567,329.05	-6.2%
2) Ending Balance, June 30 (E + F1e)			1,567,329.05	200,829.05	-87.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,567,329.05		
Capital Projects	0000	9780	1,567,329.05		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		200,829.05	
Capital Projects	0000	9780		200,829.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,566,519.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,070.00		
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	0.00		
10) TOTAL, ASSETS			1,567,589.05		
H. LIABILITIES					
1) Accounts Payable		9500	260.00		
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			260.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,567,329.05		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,345.00	2,500.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,345.00	2,500.00	-70.0%
TOTAL, REVENUES			8,345.00	2,500.00	-70.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	38,169.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,169.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,821.74	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,821.74	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,369,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	17,303.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			17,303.00	1,369,000.00	7811.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			112,293.81	1,369,000.00	1119.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,345.00	2,500.00	-70.0%
5) TOTAL, REVENUES			8,345.00	2,500.00	-70.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		112,293.81	1,369,000.00	1119.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,293.81	1,369,000.00	1119.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(103,948.81)	(1,366,500.00)	1214.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,948.81)	(1,366,500.00)	1214.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,671,277.86	1,567,329.05	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,671,277.86	1,567,329.05	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,671,277.86	1,567,329.05	-6.2%
2) Ending Balance, June 30 (E + F1e)			1,567,329.05	200,829.05	-87.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,567,329.05		
Capital Projects	0000	9780	1,567,329.05		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		200,829.05	
Capital Projects	0000	9780		200,829.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	644.00	600.00	-6.8%
5) TOTAL, REVENUES			644.00	600.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			644.00	600.00	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			644.00	600.00	-6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,959.74	127,603.74	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,959.74	127,603.74	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,959.74	127,603.74	0.5%
2) Ending Balance, June 30 (E + F1e)			127,603.74	128,203.74	0.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	127,603.74		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		128,203.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	127,512.74		
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	91.00		
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	0.00		
10) TOTAL, ASSETS			127,603.74		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			127,603.74		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	644.00	600.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			644.00	600.00	-6.8%
TOTAL, REVENUES			644.00	600.00	-6.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	644.00	600.00	-6.8%
5) TOTAL, REVENUES			644.00	600.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			644.00	600.00	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			644.00	600.00	-6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,959.74	127,603.74	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,959.74	127,603.74	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,959.74	127,603.74	0.5%
2) Ending Balance, June 30 (E + F1e)			127,603.74	128,203.74	0.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	127,603.74		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		128,203.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,004.34	19,000.00	-77.4%
5) TOTAL, REVENUES			84,004.34	19,000.00	-77.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,637.52	25,746.00	-25.7%
3) Employee Benefits		3000-3999	11,854.52	8,818.00	-25.6%
4) Books and Supplies		4000-4999	55,306.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	331,906.57	244,085.00	-26.5%
6) Capital Outlay		6000-6999	911,824.64	4,269,908.00	368.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,345,529.60	4,548,557.00	238.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,261,525.26)	(4,529,557.00)	259.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,348.63	99,462.00	6.5%
b) Transfers Out		7600-7629	129,149.12	235,107.00	82.0%
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			(35,800.49)	(135,645.00)	278.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,297,325.75)	(4,665,202.00)	259.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,332,047.48	21,034,721.73	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,332,047.48	21,034,721.73	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,332,047.48	21,034,721.73	-5.8%
2) Ending Balance, June 30 (E + F1e)			21,034,721.73	16,369,519.73	-22.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	20,498,265.38		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
Capital Projects	0000	9780	0.00		
c) Undesignated Amount		9790	536,456.35		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		15,831,063.38	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		538,456.35	
Capital Projects	0000	9780		538,456.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,418,638.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	18,625,032.86		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,037.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,503.49		
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			21,054,212.03		
H. LIABILITIES					
1) Accounts Payable		9500	4,108.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,381.37		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			19,490.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			21,034,721.73		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	84,004.34	19,000.00	-77.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,004.34	19,000.00	-77.4%
TOTAL, REVENUES			84,004.34	19,000.00	-77.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	17,364.84	7,334.00	-57.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	17,272.68	18,412.00	6.6%
TOTAL, CLASSIFIED SALARIES			34,637.52	25,746.00	-25.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,708.66	2,815.00	-24.1%
OASDI/Medicare/Alternative		3301-3302	2,568.97	1,969.00	-23.4%
Health and Welfare Benefits		3401-3402	2,894.11	2,164.00	-25.2%
Unemployment Insurance		3501-3502	256.66	415.00	61.7%
Workers' Compensation		3601-3602	617.03	425.00	-31.1%
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	801.17	540.00	-32.6%
Other Employee Benefits		3901-3902	1,007.92	490.00	-51.4%
TOTAL, EMPLOYEE BENEFITS			11,854.52	8,818.00	-25.6%
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	55,306.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,306.35	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,465.87	180,085.00	-30.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	73,440.70	64,000.00	-12.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,906.57	244,085.00	-26.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	513,804.95	0.00	-100.0%
Buildings and Improvements of Buildings		6200	398,019.69	4,269,908.00	972.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			911,824.64	4,269,908.00	368.3%
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,345,529.60	4,548,557.00	238.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	93,348.63	99,462.00	6.5%
(a) TOTAL, INTERFUND TRANSFERS IN			93,348.63	99,462.00	6.5%
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	129,149.12	235,107.00	82.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			129,149.12	235,107.00	82.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,800.49)	(135,645.00)	278.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,004.34	19,000.00	-77.4%
5) TOTAL, REVENUES			84,004.34	19,000.00	-77.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,299,180.97	4,527,557.00	248.5%
9) Other Outgo	9000-9999	Except 7600-7699	46,348.63	21,000.00	-54.7%
10) TOTAL, EXPENDITURES			1,345,529.60	4,548,557.00	238.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,261,525.26)	(4,529,557.00)	259.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,348.63	99,462.00	6.5%
b) Transfers Out		7600-7629	129,149.12	235,107.00	82.0%
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			(35,800.49)	(135,645.00)	278.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,297,325.75)	(4,665,202.00)	259.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,332,047.48	21,034,721.73	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,332,047.48	21,034,721.73	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,332,047.48	21,034,721.73	-5.8%
2) Ending Balance, June 30 (E + F1e)			21,034,721.73	16,369,519.73	-22.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	20,498,265.38		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
Capital Projects	0000	9780	0.00		
c) Undesignated Amount		9790	536,456.35		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		15,831,063.38	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		538,456.35	
Capital Projects	0000	9780		538,456.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	20,498,265.38	15,831,063.38
Total, Restricted Balance		20,498,265.38	15,831,063.38

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,199.23	32,500.00	-48.6%
5) TOTAL, REVENUES			63,199.23	32,500.00	-48.6%
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	2,503.43	30,000.00	1098.4%
5) Services and Other Operating Expenditures		5000-5999	267,145.26	331,962.00	24.3%
6) Capital Outlay		6000-6999	803,154.90	5,083,083.00	532.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,072,803.59	5,445,045.00	407.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,009,604.36)	(5,412,545.00)	436.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,056,901.30	0.00	-100.0%
b) Transfers Out		7600-7629	4,048,608.71	47,149.00	-98.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,008,292.59	(47,149.00)	-104.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,311.77)	(5,459,694.00)	416108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,167,242.27	12,165,930.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,167,242.27	12,165,930.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,167,242.27	12,165,930.50	0.0%
2) Ending Balance, June 30 (E + F1e)			12,165,930.50	6,706,236.50	-44.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	5,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	12,160,930.50		
Capital Projects	0000	9780	12,160,930.50		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		7,500.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		6,698,736.50	
Capital Projects	0000	9780		6,698,736.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,772,933.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	5,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,415.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	41,864.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			12,829,213.89		
H. LIABILITIES					
1) Accounts Payable		9500	653,076.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,207.24		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			663,283.39		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,165,930.50		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,896.00	27,500.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	7,303.23	5,000.00	-31.5%
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			63,199.23	32,500.00	-48.6%
TOTAL, REVENUES			63,199.23	32,500.00	-48.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	30,000.00	New
Noncapitalized Equipment		4400	2,503.43	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,503.43	30,000.00	1098.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	256,145.26	331,962.00	29.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			267,145.26	331,962.00	24.3%
CAPITAL OUTLAY					
Land		6100	10,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	793,154.90	5,083,083.00	540.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			803,154.90	5,083,083.00	532.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,072,803.59	5,445,045.00	407.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,056,901.30	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,056,901.30	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	4,030,040.98	14,149.00	-99.6%
Other Authorized Interfund Transfers Out		7619	18,567.73	33,000.00	77.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,048,608.71	47,149.00	-98.8%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,008,292.59	(47,149.00)	-104.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,199.23	32,500.00	-48.6%
5) TOTAL, REVENUES			63,199.23	32,500.00	-48.6%
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		155,083.84	214,383.00	38.2%
8) Plant Services	8000-8999		917,719.75	5,230,662.00	470.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,072,803.59	5,445,045.00	407.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,009,604.36)	(5,412,545.00)	436.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,056,901.30	0.00	-100.0%
b) Transfers Out		7600-7629	4,048,608.71	47,149.00	-98.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,008,292.59	(47,149.00)	-104.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,311.77)	(5,459,694.00)	416108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,167,242.27	12,165,930.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,167,242.27	12,165,930.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,167,242.27	12,165,930.50	0.0%
2) Ending Balance, June 30 (E + F1e)			12,165,930.50	6,706,236.50	-44.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	5,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	12,160,930.50		
Capital Projects	0000	9780	12,160,930.50		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		7,500.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		6,698,736.50	
Capital Projects	0000	9780		6,698,736.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	7,500.00
Total, Restricted Balance		0.00	7,500.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,099.51	15,000.00	-68.2%
5) TOTAL, REVENUES			47,099.51	15,000.00	-68.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,675.60	0.00	-100.0%
3) Employee Benefits		3000-3999	613.54	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	446.48	0.00	-100.0%
6) Capital Outlay		6000-6999	14,151.11	2,984,796.00	20992.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,886.73	2,984,796.00	17575.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,212.78	(2,969,796.00)	-9929.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,049,744.55	315,718.00	-96.9%
b) Transfers Out		7600-7629	10,924,455.75	66,462.00	-99.4%
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			(874,711.20)	249,256.00	-128.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,498.42)	(2,720,540.00)	222.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,714,593.04	3,870,094.62	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,714,593.04	3,870,094.62	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,714,593.04	3,870,094.62	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,870,094.62	1,149,554.62	-70.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	3,870,094.62		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,149,554.62	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,883,849.77		
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	3,406.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,992.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,891,248.66		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,154.04		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			21,154.04		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,870,094.62		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,565.00	15,000.00	-36.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,534.51	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,099.51	15,000.00	-68.2%
TOTAL, REVENUES			47,099.51	15,000.00	-68.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,675.60	0.00	-100.0%
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			1,675.60	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	179.41	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	123.65	0.00	-100.0%
Health and Welfare Benefits		3401-3402	121.90	0.00	-100.0%
Unemployment Insurance		3501-3502	12.83	0.00	-100.0%
Workers' Compensation		3601-3602	30.84	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	38.76	0.00	-100.0%
Other Employee Benefits		3901-3902	106.15	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			613.54	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	446.48	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446.48	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,224.23	2,984,796.00	36192.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,926.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,151.11	2,984,796.00	20992.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,886.73	2,984,796.00	17575.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	4,030,040.98	14,149.00	-99.6%
Other Authorized Interfund Transfers In		8919	6,019,703.57	301,569.00	-95.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,049,744.55	315,718.00	-96.9%
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	10,924,455.75	66,462.00	-99.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,924,455.75	66,462.00	-99.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(874,711.20)	249,256.00	-128.5%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,099.51	15,000.00	-68.2%
5) TOTAL, REVENUES			47,099.51	15,000.00	-68.2%
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		16,886.73	2,984,796.00	17575.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,886.73	2,984,796.00	17575.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,212.78	(2,969,796.00)	-9929.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,049,744.55	315,718.00	-96.9%
b) Transfers Out		7600-7629	10,924,455.75	66,462.00	-99.4%
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			(874,711.20)	249,256.00	-128.5%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,498.42)	(2,720,540.00)	222.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,714,593.04	3,870,094.62	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,714,593.04	3,870,094.62	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,714,593.04	3,870,094.62	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,870,094.62	1,149,554.62	-70.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	3,870,094.62		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,149,554.62	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
7710	State School Facilities Projects	3,870,094.62	1,149,554.62
Total, Restricted Balance		3,870,094.62	1,149,554.62

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	558.00	1,000.00	79.2%
5) TOTAL, REVENUES			558.00	1,000.00	79.2%
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	969.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411.00)	1,000.00	-343.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411.00)	1,000.00	-343.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,273.56	109,862.56	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,273.56	109,862.56	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,273.56	109,862.56	-0.4%
2) Ending Balance, June 30 (E + F1e)			109,862.56	110,862.56	0.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	109,862.56		
Capital Projects	0000	9780	109,862.56		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		110,862.56	
Capital Projects	0000	9780		110,862.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,784.56		
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	78.00		
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			109,862.56		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			109,862.56		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	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	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	558.00	1,000.00	79.2%
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			558.00	1,000.00	79.2%
TOTAL, REVENUES			558.00	1,000.00	79.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	969.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			969.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			969.00	0.00	-100.0%

			2010-11	2011-12	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					
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	558.00	1,000.00	79.2%
5) TOTAL, REVENUES			558.00	1,000.00	79.2%
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		969.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(411.00)	1,000.00	-343.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411.00)	1,000.00	-343.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,273.56	109,862.56	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,273.56	109,862.56	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,273.56	109,862.56	-0.4%
2) Ending Balance, June 30 (E + F1e)			109,862.56	110,862.56	0.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	109,862.56		
Capital Projects	0000	9780	109,862.56		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		110,862.56	
Capital Projects	0000	9780		110,862.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,055.00	198,663.00	92.8%
4) Other Local Revenue		8600-8799	10,102,690.00	14,234,419.00	40.9%
5) TOTAL, REVENUES			10,205,745.00	14,433,082.00	41.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,286,283.00	11,770,381.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,286,283.00	11,770,381.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,080,538.00)	2,662,701.00	-186.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,080,538.00)	2,662,701.00	-186.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,429,126.00	6,348,588.00	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,429,126.00	6,348,588.00	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,429,126.00	6,348,588.00	-32.7%
2) Ending Balance, June 30 (E + F1e)			6,348,588.00	9,011,289.00	41.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	6,348,588.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		9,011,289.00	
Debt Service Payments	0000	9780		9,011,289.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,347,944.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,957.00		
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			6,375,901.00		
H. LIABILITIES					
1) Accounts Payable		9500	25,774.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,539.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			27,313.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,348,588.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	103,055.00	142,457.00	38.2%
Other Subventions/In-Lieu Taxes		8572	0.00	56,206.00	New
TOTAL, OTHER STATE REVENUE			103,055.00	198,663.00	92.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,639,315.00	13,318,660.00	54.2%
Unsecured Roll		8612	1,115,645.00	915,759.00	-17.9%
Prior Years' Taxes		8613	310,108.00	0.00	-100.0%
Supplemental Taxes		8614	36,221.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	1,401.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,102,690.00	14,234,419.00	40.9%
TOTAL, REVENUES			10,205,745.00	14,433,082.00	41.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,176.00	7,000.00	221.7%
Debt Service - Interest		7438	7,664,107.00	7,685,258.00	0.3%
Other Debt Service - Principal		7439	5,620,000.00	4,078,123.00	-27.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,286,283.00	11,770,381.00	-11.4%
TOTAL, EXPENDITURES			13,286,283.00	11,770,381.00	-11.4%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,055.00	198,663.00	92.8%
4) Other Local Revenue		8600-8799	10,102,690.00	14,234,419.00	40.9%
5) TOTAL, REVENUES			10,205,745.00	14,433,082.00	41.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,286,283.00	11,770,381.00	-11.4%
10) TOTAL, EXPENDITURES			13,286,283.00	11,770,381.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,080,538.00)	2,662,701.00	-186.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,080,538.00)	2,662,701.00	-186.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,429,126.00	6,348,588.00	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,429,126.00	6,348,588.00	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,429,126.00	6,348,588.00	-32.7%
2) Ending Balance, June 30 (E + F1e)			6,348,588.00	9,011,289.00	41.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	6,348,588.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		9,011,289.00	
Debt Service Payments	0000	9780		9,011,289.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,195.23	110.00	-99.5%
5) TOTAL, REVENUES			23,195.23	110.00	-99.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,500.00	500.00	-94.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,500.00	500.00	-94.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,695.23	(390.00)	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			13,695.23	(390.00)	-102.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	16,229.44	29,924.67	84.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,229.44	29,924.67	84.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			16,229.44	29,924.67	84.4%
2) Ending Net Assets, June 30 (E + F1e)			29,924.67	29,534.67	-1.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	29,924.67		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		16,910.92	
c) Unrestricted Net Assets		9790		12,623.75	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,800.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,113.23		
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	6,011.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			29,924.67		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			29,924.67		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82.00	110.00	34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,113.23	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			23,195.23	110.00	-99.5%
TOTAL, REVENUES			23,195.23	110.00	-99.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,500.00	500.00	-94.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,500.00	500.00	-94.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,500.00	500.00	-94.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,195.23	110.00	-99.5%
5) TOTAL, REVENUES			23,195.23	110.00	-99.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		9,500.00	500.00	-94.7%
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, EXPENSES			9,500.00	500.00	-94.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,695.23	(390.00)	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			13,695.23	(390.00)	-102.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	16,229.44	29,924.67	84.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,229.44	29,924.67	84.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			16,229.44	29,924.67	84.4%
2) Ending Net Assets, June 30 (E + F1e)			29,924.67	29,534.67	-1.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	29,924.67		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		16,910.92	
c) Unrestricted Net Assets		9790		12,623.75	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	16,910.92
Total, Restricted Balance		0.00	16,910.92

Unaudited Actuals
2010-11 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		NUSD	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	191,669,103.00	191,669,103.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		191,669,103.00	191,669,103.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		5,386,946.00	5,386,946.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	186,282,157.00	186,282,157.00
1. Restricted Balance, July 1	2010-11	9,429,126.00	9,429,126.00
2. Tax Receipts	2010-11	10,102,690.00	10,102,690.00
3. State and Federal Apportionments	2010-11	103,055.00	103,055.00
4. Other Designated Revenue	2010-11	(5,782.00)	(5,782.00)
5. Subtotal (Sum of lines 1 through 4)		19,629,089.00	19,629,089.00
6. Less: Actual Expenditures or Other Uses	2010-11	13,280,501.00	13,280,501.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	6,348,588.00	6,348,588.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	915,759.00	915,759.00
9. Estimated State and Federal Apportionments	2011-12	142,457.00	142,457.00
10. Other Estimated Revenue	2011-12	56,206.00	56,206.00
11. Subtotal (Sum of lines 7 through 10)		7,463,010.00	7,463,010.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	20,781,670.00	20,781,670.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	13,318,660.00	13,318,660.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12	0.19550	0.19550
b) LEVIED	2011-12	0.19550	0.19550

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			6,365.84	5,961.00	5,961.00	6,102.66
a. Kindergarten	765.16	765.90				
b. Grades One through Three	2,431.76	2,428.64				
c. Grades Four through Six	2,060.75	2,056.80				
d. Grades Seven and Eight	990.34	988.23				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.24	1.66				
g. Community Day School						
2. Special Education						
a. Special Day Class	146.98	161.00	146.98	141.47	141.47	141.47
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.75	7.47	7.47	5.75	5.49	5.49
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	6,401.98	6,409.70	6,520.29	6,108.22	6,107.96	6,249.62
HIGH SCHOOL						
4. General Education			2,811.42	2,633.39	2,633.39	2,686.66
a. Grades Nine through Twelve	2,633.89	2,607.14				
b. Continuation Education	126.07	106.24				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.46	1.33				
e. Community Day School						
5. Special Education						
a. Special Day Class	100.80	100.59	100.80	96.07	96.07	96.07
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	11.53	12.74	12.74	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.62	1.82	1.82	1.55	1.55	1.55
6. TOTAL, HIGH SCHOOL	2,875.37	2,829.86	2,926.78	2,742.01	2,742.01	2,795.28
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	18.67	18.61	18.79	18.67	18.67	18.67
b. Special Day Class - High School	12.32	12.45	12.32	12.32	12.32	12.32
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	30.99	31.06	31.11	30.99	30.99	30.99
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,308.34	9,270.62	9,478.18	8,881.22	8,880.96	9,075.89
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	9,308.34	9,270.62	9,478.18	8,881.22	8,880.96	9,075.89
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
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	2,430.31	2,429.17	2,430.31	2,724.47	2,724.47	2,724.47
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,430.31	2,429.17	2,430.31	2,724.47	2,724.47	2,724.47
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	65,725,317.00		65,725,317.00			65,725,317.00
Work in Progress	3,018,715.47	(0.47)	3,018,715.00	875,005.00		3,893,720.00
Total capital assets not being depreciated	68,744,032.47	(0.47)	68,744,032.00	875,005.00	0.00	69,619,037.00
Capital assets being depreciated:						
Land Improvements	9,413,756.42	(0.42)	9,413,756.00	258,403.00		9,672,159.00
Buildings	359,808,278.91	1.09	359,808,280.00	1,200,458.00		361,008,738.00
Equipment	9,220,535.34	(0.34)	9,220,535.00	227,891.00	67,808.00	9,380,618.00
Total capital assets being depreciated	378,442,570.67	0.33	378,442,571.00	1,686,752.00	67,808.00	380,061,515.00
Accumulated Depreciation for:						
Land Improvements	(1,241,366.67)	(0.33)	(1,241,367.00)	(477,148.00)		(1,718,515.00)
Buildings	(42,176,351.88)	(0.12)	(42,176,352.00)	(7,452,321.00)		(49,628,673.00)
Equipment	(6,255,870.24)	0.24	(6,255,870.00)	(517,882.00)	(67,808.00)	(6,705,944.00)
Total accumulated depreciation	(49,673,588.79)	(0.21)	(49,673,589.00)	(8,447,351.00)	(67,808.00)	(58,053,132.00)
Total capital assets being depreciated, net	328,768,981.88	0.12	328,768,982.00	(6,760,599.00)	0.00	322,008,383.00
Governmental activity capital assets, net	397,513,014.35	(0.35)	397,513,014.00	(5,885,594.00)	0.00	391,627,420.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.04%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$115,186,413.38
	Appropriations Subject to Limit	\$67,108,626.11
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	6.25%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,568,463.64
	Approved Transportation Expense - SD/OI	\$217,021.78
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	TITLE I	ARRA TITLE I	TITLE I - SES	EDUCATION JOBS FUND	EDUCATION JOBS FUND	EDUCATION JOBS FUND	EDUCATION JOBS FUND
FEDERAL CATALOG NUMBER	84.01	84.389A	84.01	84.41	84.41	84.41	84.41
RESOURCE CODE	3010	3011	3020	3205	3205	3205	3205
REVENUE OBJECT	8290	8290	8290/8990	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01-3010-0	01-3011-0	01-3020-0	01-3205-0	09-3205-0	09-3205-6	09-3205-7
AWARD							
1. Prior Year Carryover	99,475.03	85,235.90					
2. a. Current Year Award	469,448.29	13,234.80	24,804.71	2,031,028.00	236,625.00	58,104.00	67,617.00
b. Transferability (NCLB)	(81,341.29)		81,341.29				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	388,107.00	13,234.80	106,146.00	2,031,028.00	236,625.00	58,104.00	67,617.00
3. Required Matching Funds/Other	256.77	248.71		8,324.57	624.37	241.01	280.47
4. Total Available Award (sum lines 1, 2d, & 3)	487,838.80	98,719.41	106,146.00	2,039,352.57	237,249.37	58,345.01	67,897.47
REVENUES							
5. Revenue Deferred from Prior Year	9,500.68	26,643.70					
6. Cash Received in Current Year	265,455.00	72,075.71	106,146.00	1,836,249.57	213,587.37	52,535.01	61,135.47
7. Contributed Matching Funds	256.77						
8. Total Available (sum lines 5, 6, & 7)	275,212.45	98,719.41	106,146.00	1,836,249.57	213,587.37	52,535.01	61,135.47
EXPENDITURES							
9. Donor-Authorized Expenditures	320,682.87	98,719.41	81,341.29	8,324.57	157,305.96	241.01	280.47
10. Non Donor-Authorized Expenditures				0.00			
11. Total Expenditures (lines 9 & 10)	320,682.87	98,719.41	81,341.29	8,324.57	157,305.96	241.01	280.47
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)	(45,470.42)	0.00	24,804.71	1,827,925.00	56,281.41	52,294.00	60,855.00
a. Deferred Revenue			24,804.21	1,827,925.00	56,281.41	52,294.00	60,855.00
b. Accounts Payable							
c. Accounts Receivable	45,637.73	0.00					
14. Unused Grant Award Calculation (line 4 minus line 9)	167,155.93	0.00	24,804.71	2,031,028.00	79,943.41	58,104.00	67,617.00
15. If Carryover is allowed, enter line 14 amount here	167,155.93	0.00	24,804.71	2,031,028.00	79,943.41	58,104.00	67,617.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	320,593.41	98,719.41	81,341.79	8,324.57	157,305.96	241.01	280.47

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

FEDERAL PROGRAM NAME	EDUCATION JOBS FUND	PL 94-142 LOCAL ASSISTANCE	PL 94-142 LOCAL ASSIST PRIVATE STUDENT	ARRA PL 94-142 LOCAL ASSISTANCE	PRORATED PRIVATE STUDENT	PL 94-142 PRESCHOOL- FEDERAL	ARRA FEDERAL PRESCHOOL
FEDERAL CATALOG NUMBER	84.41	84.027	84.027	84.027A	84.027A	84.027A	84.027A
RESOURCE CODE	3205	3310	3311	3313	3314	3315	3319
REVENUE OBJECT	8290	8181	8181	8182	8181	8182	8182
LOCAL DESCRIPTION (if any)	09-3205-8	01-3310-0	01-3311-0	01-3313-0	01-3314-0	01-3315-0	01-3319-0
AWARD							
1. Prior Year Carryover				342,339.23	1,722.64		38,984.43
2. a. Current Year Award	58,548.00	1,662,800.25	5,594.00	(5,821.00)		33,157.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	58,548.00	1,662,800.25	5,594.00	(5,821.00)	0.00	33,157.00	0.00
3. Required Matching Funds/Other	242.85	0.00		796.32	67.67		2.53
4. Total Available Award							
(sum lines 1, 2d, & 3)	58,790.85	1,662,800.25	5,594.00	337,314.55	1,790.31	33,157.00	38,986.96
REVENUES							
5. Revenue Deferred from Prior Year				60,106.47	1,722.64		
6. Cash Received in Current Year	52,935.85	1,246,713.25	5,594.00	241,601.32	67.67	24,867.75	2,911.87
7. Contributed Matching Funds		638,149.54					
8. Total Available (sum lines 5, 6, & 7)	52,935.85	1,884,862.79	5,594.00	301,707.79	1,790.31	24,867.75	2,911.87
EXPENDITURES							
9. Donor-Authorized Expenditures	242.85	1,662,800.25	3,247.37	211,776.66	1,790.31	33,157.00	30,071.64
10. Non Donor-Authorized Expenditures		638,149.54					
11. Total Expenditures (lines 9 & 10)	242.85	2,300,949.79	3,247.37	211,776.66	1,790.31	33,157.00	30,071.64
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)	52,693.00	222,062.54	2,346.63	89,931.13	0.00	(8,289.25)	(27,159.77)
a. Deferred Revenue	52,693.00		2,346.63	89,931.13			
b. Accounts Payable							
c. Accounts Receivable		416,087.00				8,289.25	27,159.77
14. Unused Grant Award Calculation (line 4 minus line 9)	58,548.00	0.00	2,346.63	125,537.89	0.00	0.00	8,915.32
15. If Carryover is allowed, enter line 14 amount here	58,548.00	0.00	2,356.35	125,537.89	0.00	0.00	8,915.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	242.85	1,662,800.25	3,247.37	211,776.66	1,790.31	33,157.00	30,071.64

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

FEDERAL PROGRAM NAME	PL 94-142 PRESCHOOL LOCAL	ARRA LOCAL PRESCHOOL	C. PERKINS VOC EDUC	TITLE IV DFS	TITLE II	TITLE II, PART A	TITLE II, PART D
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.84A	84.186	PL 104-110	84.367A	84.318
RESOURCE CODE	3320	3324	3550	3710	4035	4036	4045
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01-3320-0	01-3324-0	01-3550-1	01-3710-0	01-4035-0	01-4036-9	01-4045-8
AWARD							
1. Prior Year Carryover		89,320.14		14,254.03	36,588.47		682.00
2. a. Current Year Award	144,227.00		22,784.00	2.00	143,031.07	4,905.10	
b. Transferability (NCLB)							(322.00)
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	144,227.00	0.00	22,784.00	2.00	143,031.07	4,905.10	(322.00)
3. Required Matching Funds/Other		177.18		47.35		11.84	4.46
4. Total Available Award (sum lines 1, 2d, & 3)	144,227.00	89,497.32	22,784.00	14,303.38	179,619.54	4,916.94	364.46
REVENUES							
5. Revenue Deferred from Prior Year				7,901.03	4,177.54	4,916.94	364.46
6. Cash Received in Current Year	108,170.75	75,732.26	224.34	6,402.35	115,773.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	108,170.75	75,732.26	224.34	14,303.38	119,950.54	4,916.94	364.46
EXPENDITURES							
9. Donor-Authorized Expenditures	144,227.00	61,949.57	16,199.81	10,725.00	123,063.69	4,916.94	338.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	144,227.00	61,949.57	16,199.81	10,725.00	123,063.69	4,916.94	338.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(36,056.25)	13,782.69	(15,975.47)	3,578.38	(3,113.15)	0.00	26.12
a. Deferred Revenue		13,782.69		3,578.38			26.12
b. Accounts Payable							
c. Accounts Receivable	36,056.25		15,975.47		3,113.15		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,547.75	6,584.19	3,578.38	56,555.85	0.00	26.12
15. If Carryover is allowed, enter line 14 amount here	0.00	27,547.75	0.00	3,578.38	56,555.85	0.00	26.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	144,227.00	61,949.57	16,199.81	10,725.00	123,063.69	4,916.94	338.34

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

FEDERAL PROGRAM NAME	TITLE II, PART D	ARRA-EETT	TITLE III IMMIGRANT	TITLE III IMMIGRANT	TITLE III LEP	TITLE III LEP	PUBLIC CHARTER GRANT
FEDERAL CATALOG NUMBER	84.318	84.386A			84.365A	84.365A	
RESOURCE CODE	4045	4047	4201	4201	4203	4203	4610
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01-4045-0	784178	01-4201-0	01-4201-1	01-4203-0	01-4203-1	09-4610-8
AWARD							
1. Prior Year Carryover	3,898.00		4,944.36		31,153.30		50,808.35
2. a. Current Year Award	(4,220.00)	9,234.00		30,135.00		212,240.00	275,000.00
b. Transferability (NCLB)	322.00						
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(3,898.00)	9,234.00	0.00	30,135.00	0.00	212,240.00	275,000.00
3. Required Matching Funds/Other				38.68	22.07	202.92	397.49
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	9,234.00	4,944.36	30,173.68	31,175.37	212,442.92	326,205.84
REVENUES							
5. Revenue Deferred from Prior Year			4,944.36		31,153.30		50,808.35
6. Cash Received in Current Year		9,234.00		22,640.68	22.07	174,566.92	275,000.00
7. Contributed Matching Funds							397.49
8. Total Available (sum lines 5, 6, & 7)	0.00	9,234.00	4,944.36	22,640.68	31,175.37	174,566.92	326,205.84
EXPENDITURES							
9. Donor-Authorized Expenditures		9,234.00	4,944.36	39.45	31,175.37	43,774.84	274,156.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	9,234.00	4,944.36	39.45	31,175.37	43,774.84	274,156.25
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	22,601.23	0.00	130,792.08	52,049.59
a. Deferred Revenue				22,601.23		130,792.08	52,049.59
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	30,134.23	0.00	168,668.08	52,049.59
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	30,134.23	0.00	168,668.08	52,049.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	9,234.00	4,944.36	39.45	31,175.37	43,774.84	273,758.76

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	MCKINNEY-VENTO HOMELESS	ARRA HOMELESS	SAFE ROUTES TO SCHOOL	JRTOC	TOTAL
FEDERAL CATALOG NUMBER	84.196A	84.196A		12	
RESOURCE CODE	5630	5635	5810	5843	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	01-5630-1	01-5635-0	01-5810-0	01-5843-0	
AWARD					
1. Prior Year Carryover		23,115.79	428,486.25		1,251,007.92
2. a. Current Year Award	41,125.00			54,193.46	5,587,796.68
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	41,125.00	0.00	0.00	54,193.46	5,587,796.68
3. Required Matching Funds/Other				96,246.47	108,233.73
4. Total Available Award (sum lines 1, 2d, & 3)	41,125.00	23,115.79	428,486.25	150,439.93	6,947,038.33
REVENUES					
5. Revenue Deferred from Prior Year		1,316.59			203,556.06
6. Cash Received in Current Year	30,843.75	10,899.60		54,193.46	5,065,579.02
7. Contributed Matching Funds				96,246.47	735,050.27
8. Total Available (sum lines 5, 6, & 7)	30,843.75	12,216.19	0.00	150,439.93	6,004,185.35
EXPENDITURES					
9. Donor-Authorized Expenditures	41,125.00	23,115.79	93,437.37	150,439.93	3,642,844.37
10. Non Donor-Authorized Expenditures	24,636.37	1,026.20			663,812.11
11. Total Expenditures (lines 9 & 10)	65,761.37	24,141.99	93,437.37	150,439.93	4,306,656.48
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,281.25)	(10,899.60)	(93,437.37)	0.00	2,361,340.98
a. Deferred Revenue					2,389,960.47
b. Accounts Payable					0.00
c. Accounts Receivable	10,281.25	10,899.60	93,437.37		666,936.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	335,048.88	0.00	3,304,193.96
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	335,048.88	0.00	3,297,619.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,125.00	23,115.79	93,437.37	54,193.46	3,546,111.45

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	ORAL HEALTH	PE INCENTIVE	NBPTS	CBET	STAFF DEV PRINCIPAL TRNG	SLIP	STAFF DEV ELPD
RESOURCE CODE	0	25	27	28	46	54	56
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	01-0000-3140-107	36550	36552	36553	01-0046-0	01-0054-0	01-0056-0
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	6,378.00	29,359.00	3,356.00	48,686.00	43,562.00	268,656.00	40,094.00
b. Other Adjustments		(29,359.00)	(3,356.00)	(48,686.00)	(43,562.00)	(268,656.00)	(40,094.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,378.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	6,378.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,378.00						
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,378.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,378.00						
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,378.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,378.00	0.00	0.00	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	CBOT	SCHOOL INSTRUCTIONAL GARDENS	ASES	EARLY MENTAL HEALTH	CA PARTNERSHIP ACADEMY	BTSA	BTSA
RESOURCE CODE	57	59	6010	6250	6385	9110	9110
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	09-0057-0	09-0059-6	01-6010-1	01-6250-9	01-6385-0	01-9110-0	09-9110-7
AWARD							
1. a. Prior Year Carryover	7,340.50	287.34	0.00				
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	7,340.50	287.34	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award			217,800.00	56,766.00	15,000.00	19,600.00	17,150.00
b. Other Adjustments				(0.29)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	217,800.00	56,765.71	15,000.00	19,600.00	17,150.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	7,340.50	287.34	217,800.00	56,765.71	15,000.00	19,600.00	17,150.00
REVENUES							
5. Revenue Deferred from Prior Year	7,340.50	287.34					
6. Cash Received in Current Year			196,020.00	14,004.88		8,463.75	9,050.49
7. Contributed Matching Funds				(0.29)			
8. Total Available (sum lines 5, 6, & 7)	7,340.50	287.34	196,020.00	14,004.59	0.00	8,463.75	9,050.49
EXPENDITURES							
9. Donor-Authorized Expenditures	2,325.31	287.34	206,976.04	49,533.90	1,555.82	14,808.27	17,123.79
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,325.31	287.34	206,976.04	49,533.90	1,555.82	14,808.27	17,123.79
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)	5,015.19	0.00	(10,956.04)	(35,529.31)	(1,555.82)	(6,344.52)	(8,073.30)
a. Deferred Revenue	5,015.19						
b. Accounts Payable							
c. Accounts Receivable			10,956.04	34,576.82	1,555.82	6,344.52	8,073.30
14. Unused Grant Award Calculation (line 4 minus line 9)	5,015.19	0.00	10,823.96	7,231.81	13,444.18	4,791.73	26.21
15. If Carryover is allowed, enter line 14 amount here	5,015.19	0.00	0.00	0.00	13,444.18	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,325.31	287.34	206,976.04	48,581.70	1,555.82	14,808.27	17,123.79

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

STATE PROGRAM NAME	BTSA	MENTAL HEALTH BULLYING PREVENTION	STAR TESTING	TOTAL
RESOURCE CODE	9110	9841	750	
REVENUE OBJECT	8590	8677	8590	
LOCAL DESCRIPTION (if any)	09-9110-8	01-9841-0	01-0750	
AWARD				
1. a. Prior Year Carryover				7,627.84
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	7,627.84
2. a. Current Year Award	29,400.00	28,000.00	23,243.32	847,050.32
b. Other Adjustments			(13,704.57)	(447,417.86)
c. Adj Curr Yr Award (sum lines 2a & 2b)	29,400.00	28,000.00	9,538.75	399,632.46
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	29,400.00	28,000.00	9,538.75	407,260.30
REVENUES				
5. Revenue Deferred from Prior Year				7,627.84
6. Cash Received in Current Year	9,702.16		9,538.75	253,158.03
7. Contributed Matching Funds				(0.29)
8. Total Available (sum lines 5, 6, & 7)	9,702.16	0.00	9,538.75	260,785.58
EXPENDITURES				
9. Donor-Authorized Expenditures	21,756.75	28,000.00	9,538.75	358,283.97
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	21,756.75	28,000.00	9,538.75	358,283.97
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,054.59)	(28,000.00)	0.00	(97,498.39)
a. Deferred Revenue				5,015.19
b. Accounts Payable				0.00
c. Accounts Receivable	12,054.59	28,000.00		101,561.09
14. Unused Grant Award Calculation (line 4 minus line 9)	7,643.25	0.00	0.00	48,976.33
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	18,459.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,756.75	28,000.00	9,538.75	357,331.77

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

LOCAL PROGRAM NAME	FIRST FIVE	TOTAL
RESOURCE CODE	9340	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	2717406	
AWARD		
1. a. Prior Year Carryover	1,235,062.67	1,235,062.67
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	1,235,062.67	1,235,062.67
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	(87,312.39)	(87,312.39)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(87,312.39)	(87,312.39)
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,147,750.28	1,147,750.28
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	403,408.97	403,408.97
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	403,408.97	403,408.97
EXPENDITURES		
9. Donor-Authorized Expenditures	561,802.28	561,802.28
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	561,802.28	561,802.28
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(158,393.31)	(158,393.31)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	158,393.31	158,393.31
14. Unused Grant Award Calculation (line 4 minus line 9)	585,948.00	585,948.00
15. If Carryover is allowed, enter line 14 amount here	585,948.00	585,948.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	561,802.28	561,802.28

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

FEDERAL PROGRAM NAME	MAA	MAA	MAA	MAA	ARRA FEDERAL STABILIZATION	ARRA FEDERAL STABILIZATION	ARRA FEDERAL STABILIZATION
FEDERAL CATALOG NUMBER					84.41	84.41	84.41
RESOURCE CODE	470	470	470	470	3200	3200	3200
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01-0470	09-0470-0	09-0470-7	09-0470-8	01-3200-0	09-3200-0	09-3200-6
AWARD							
1. Prior Year Restricted Ending Balance	132,970.97					65,042.73	16,051.17
2. a. Current Year Award	338,380.00	2,400.00	1,000.00	1,000.00	566,223.00		
b. Other Adjustments	(234,043.68)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	104,336.32	2,400.00	1,000.00	1,000.00	566,223.00	0.00	0.00
3. Required Matching Funds/Other					830.92	256.83	62.50
4. Total Available Award (sum lines 1, 2c, & 3)	237,307.29	2,400.00	1,000.00	1,000.00	567,053.92	65,299.56	16,113.67
REVENUES							
5. Cash Received in Current Year	104,336.32	2,400.00	1,000.00	1,000.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	566,223.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	566,223.00	0.00	0.00
8. Contributed Matching Funds					830.92	256.83	62.50
9. Total Available (sum lines 5, 7c, & 8)	104,336.32	2,400.00	1,000.00	1,000.00	567,053.92	256.83	62.50
EXPENDITURES							
10. Donor-Authorized Expenditures	110,802.70	0.00	1,000.00	1,000.00	567,053.92	65,299.56	16,113.67
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	110,802.70	0.00	1,000.00	1,000.00	567,053.92	65,299.56	16,113.67
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	126,504.59	2,400.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	ARRA FEDERAL STABILIZATION	CHILD NUTRITION	LEA MEDICAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER	84.41			
RESOURCE CODE	3200	5310	5640/9470	
REVENUE OBJECT	8290	8220	8290	
LOCAL DESCRIPTION (if any)	09-3200-7	13-5310-8220	01-9470&5640	
AWARD				
1. Prior Year Restricted Ending Balance			184,584.62	398,649.49
2. a. Current Year Award		2,278,471.78	248,191.58	3,435,666.36
b. Other Adjustments				(234,043.68)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,278,471.78	248,191.58	3,201,622.68
3. Required Matching Funds/Other	1.92			1,152.17
4. Total Available Award (sum lines 1, 2c, & 3)	1.92	2,278,471.78	432,776.20	3,601,424.34
REVENUES				
5. Cash Received in Current Year		2,003,234.22	247,882.62	2,359,853.16
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	275,237.56	308.96	841,769.52
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	275,237.56	308.96	841,769.52
8. Contributed Matching Funds	1.92			1,152.17
9. Total Available (sum lines 5, 7c, & 8)	1.92	2,278,471.78	248,191.58	3,202,774.85
EXPENDITURES				
10. Donor-Authorized Expenditures	1.92	2,278,471.78	113,789.69	3,153,533.24
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1.92	2,278,471.78	113,789.69	3,153,533.24
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	318,986.51	447,891.10

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

STATE PROGRAM NAME	DEF MAINT FLEX	ROP	ADULT SCHOOL PROGRAM	STATE SCHOOL SAFETY	ARTS & MUSIC	ARTS & MUSIC	ARTS & MUSIC
RESOURCE CODE	24	29	30	31	32	32	32
REVENUE OBJECT	8590	8782	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	40567	40572	40573	40574	11689	09-0032-0	09-0032-6
AWARD							
1. a. Prior Year Restricted Ending Balance						28,215.83	3,727.42
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	28,215.83	3,727.42
2. a. Current Year Award	326,681.00	430,045.99		127,217.00	144,600.00	16,420.00	3,413.00
b. Other Adjustments	(326,681.00)	(49,729.19)		(116,964.38)	(144,600.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	380,316.80	0.00	10,252.62	0.00	16,420.00	3,413.00
3. Required Matching Funds/Other				0.00			
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	380,316.80	0.00	10,252.62	0.00	44,635.83	7,140.42
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments		274,541.80		(48,703.38)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	105,775.00	0.00	58,956.00	0.00	16,420.00	3,413.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	105,775.00	0.00	58,956.00	0.00	16,420.00	3,413.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	105,775.00	0.00	58,956.00	0.00	16,420.00	3,413.00
EXPENDITURES							
10. Donor-Authorized Expenditures		353,476.80		10,252.62		23,807.85	2,221.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	353,476.80	0.00	10,252.62	0.00	23,807.85	2,221.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	26,840.00	0.00	0.00	0.00	20,827.98	4,919.26

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STATE PROGRAM NAME	ARTS & MUSIC	CAHSEE INTENSIVE	CAHSEE INTENSIVE	CAHSEE INTENSIVE	SUPPLEMENTAL COUNSELING	SUPPLEMENTAL COUNSELING	SUPPLEMENTAL COUNSELING
RESOURCE CODE	32	33	33	33	34	34	34
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	09-0032-7	12055	09-0033-0	09-0033-7	12420	09-0034-0	09-0034-7
AWARD							
1. a. Prior Year Restricted Ending Balance	1,243.00		12,957.98			20,517.10	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,243.00	0.00	12,957.98	0.00	0.00	20,517.10	0.00
2. a. Current Year Award	2,329.00	100,069.00	806.00	2,583.00	267,363.00	46,198.00	9,357.00
b. Other Adjustments	(3,572.00)	(100,069.00)		(2,583.00)	(267,363.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	(1,243.00)	0.00	806.00	0.00	0.00	46,198.00	9,357.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	13,763.98	0.00	0.00	66,715.10	9,357.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	(1,243.00)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	806.00	0.00	0.00	46,198.00	9,357.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	806.00	0.00	0.00	46,198.00	9,357.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	806.00	0.00	0.00	46,198.00	9,357.00
EXPENDITURES							
10. Donor-Authorized Expenditures			3,511.68			20,517.58	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	3,511.68	0.00	0.00	20,517.58	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	10,252.30	0.00	0.00	46,197.52	9,357.00

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STATE PROGRAM NAME	GATE	IMFRP	PEER ASSISTANT REVIEW	CERTIFICATED STAFF MENTORING	STAFF DEV MATH & READING	PUPIL RETENTION BLOCK	PROFESSIONAL DEV BLOCK
RESOURCE CODE	36	37	40	42	44	49	52
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	13150	13516	14611	15342	16072	17899	18994
AWARD							
1. a. Prior Year Restricted Ending Balance							
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	82,766.00	546,024.00	39,260.00	11,826.00	40,096.00	120,093.00	378,742.00
b. Other Adjustments	(75,004.41)	(546,024.00)	(39,260.00)	(11,826.00)	(40,096.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,761.59	0.00	0.00	0.00	0.00	120,093.00	378,742.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	7,761.59	0.00	0.00	0.00	0.00	120,093.00	378,742.00
REVENUES							
5. Cash Received in Current Year	0.00					120,093.00	378,742.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	7,761.59	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	7,761.59	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,761.59	0.00	0.00	0.00	0.00	120,093.00	378,742.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,761.59					120,093.00	378,742.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,761.59	0.00	0.00	0.00	0.00	120,093.00	378,742.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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STATE PROGRAM NAME	ARTS, MUSIC & PE	ARTS, MUSIC & PE	SCHOOL INSTRUCTIONAL GARDENS	SITE DISCRETIONARY BLOCK	SITE DISCRETIONARY BLOCK	LOTTERY	LOTTERY
RESOURCE CODE	55	55	59	60	60	1100	1100
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8560
LOCAL DESCRIPTION (if any)	09-0055-0	09-0055-6	09-0059-0	09-0060-0	09-0060-6	01-1100-0	09-1100-0
AWARD							
1. a. Prior Year Restricted Ending Balance	15,373.35	4,344.73	1,320.00	909.14	3.15	1,792,395.19	370,148.83
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	15,373.35	4,344.73	1,320.00	909.14	3.15	1,792,395.19	370,148.83
2. a. Current Year Award						1,148,773.47	151,763.54
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,148,773.47	151,763.54
3. Required Matching Funds/Other						(96,245.50)	
4. Total Available Award (sum lines 1c, 2c, & 3)	15,373.35	4,344.73	1,320.00	909.14	3.15	2,844,923.16	521,912.37
REVENUES							
5. Cash Received in Current Year						730,478.94	84,416.22
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	418,294.53	67,347.32
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	418,294.53	67,347.32
8. Contributed Matching Funds						(96,245.50)	
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	1,052,527.97	151,763.54
EXPENDITURES							
10. Donor-Authorized Expenditures	14,629.00	4,308.31	83.91	180.00	3.09	929,782.42	39,577.83
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,629.00	4,308.31	83.91	180.00	3.09	929,782.42	39,577.83
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	744.35	36.42	1,236.09	729.14	0.06	1,915,140.74	482,334.54

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STATE PROGRAM NAME	LOTTERY	LOTTERY	LOTTERY	CSR K-3	CSR K-3	MANDATED COSTS	ELAP
RESOURCE CODE	1100	1100	1100	1300	1300	480	6286
REVENUE OBJECT	8560	8560	8560	8434	8434	8550	8590
LOCAL DESCRIPTION (if any)	09-1100-6	09-1100-7	09-1100-8	01-1300	09-0000-6	01-0480	01-6286-0
AWARD							
1. a. Prior Year Restricted Ending Balance	50,486.20	46,162.12	16,953.85	0.00	0.00	9,280.29	23,411.91
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	50,486.20	46,162.12	16,953.85	0.00	0.00	9,280.29	23,411.91
2. a. Current Year Award	40,968.82	45,161.75	49,774.37	1,893,528.00	215,271.00	516,284.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,968.82	45,161.75	49,774.37	1,893,528.00	215,271.00	516,284.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	91,455.02	91,323.87	66,728.22	1,893,528.00	215,271.00	525,564.29	23,411.91
REVENUES							
5. Cash Received in Current Year	22,634.35	21,490.07	21,814.35	948,616.00	111,481.00	516,284.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	18,334.47	23,671.68	27,960.02	944,912.00	103,790.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	18,334.47	23,671.68	27,960.02	944,912.00	103,790.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	40,968.82	45,161.75	49,774.37	1,893,528.00	215,271.00	516,284.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	35,895.98	10,295.44		1,893,528.00	215,271.00	48,726.43	23,411.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	35,895.98	10,295.44	0.00	1,893,528.00	215,271.00	48,726.43	23,411.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	55,559.04	81,028.43	66,728.22	0.00	0.00	476,837.86	0.00

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STATE PROGRAM NAME	LOTTERY PROP 20	LOTTERY PROP 20	LOTTERY PROP 20	LOTTERY PROP 20	LOTTERY PROP 20	SPECIAL EDUCATION	WORKABILITY
RESOURCE CODE	6300	6300	6300	6300	6300	6500	6520
REVENUE OBJECT	8560	8560	8560	8560	8560	8792 & VARIOUS	8590
LOCAL DESCRIPTION (if any)	01-6300-0	09-6300-0	09-6300-6	09-6300-7	09-6300-8	01-6500-0	01-6520-1
AWARD							
1. a. Prior Year Restricted Ending Balance	92,660.35	9,309.32	5,518.42	6,465.95	4,554.87		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	92,660.35	9,309.32	5,518.42	6,465.95	4,554.87	0.00	0.00
2. a. Current Year Award	181,118.15	23,763.42	6,413.40	7,041.37	7,744.64	4,573,245.52	72,284.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	181,118.15	23,763.42	6,413.40	7,041.37	7,744.64	4,573,245.52	72,284.00
3. Required Matching Funds/Other						4,295,329.72	
4. Total Available Award (sum lines 1c, 2c, & 3)	273,778.50	33,072.74	11,931.82	13,507.32	12,299.51	8,868,575.24	72,284.00
REVENUES							
5. Cash Received in Current Year	24,045.63	2,070.74	557.24	6,524.43	522.02	3,738,831.52	46,134.00
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	157,072.52	21,692.68	5,856.16	516.94	7,222.62	834,414.00	26,150.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	157,072.52	21,692.68	5,856.16	516.94	7,222.62	834,414.00	26,150.00
8. Contributed Matching Funds						4,295,329.72	
9. Total Available (sum lines 5, 7c, & 8)	181,118.15	23,763.42	6,413.40	7,041.37	7,744.64	8,868,575.24	72,284.00
EXPENDITURES							
10. Donor-Authorized Expenditures	273,778.50	20,424.96	11,228.05	5,042.00	1,237.15	8,836,618.24	72,284.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	273,778.50	20,424.96	11,228.05	5,042.00	1,237.15	8,836,618.24	72,284.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	12,647.78	703.77	8,465.32	11,062.36	31,957.00	0.00

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STATE PROGRAM NAME	EIA	EIA-LEP	SCHOOL TRANSPORTATIO N	SH/OH TRANSPORTATIO N	SBCP	QEIA	TOTAL
RESOURCE CODE	7090	7091	7230	7240	7250	7400	
REVENUE OBJECT	8311	8990	8311	8990	8990	8590	
LOCAL DESCRIPTION (if any)	01-7090-0	01-7091-0	01-7230-0	01-7240-0	01-7250-0	01-7400-0	
AWARD							
1. a. Prior Year Restricted Ending Balance	136,305.35	42,271.69			6,809.68	13,170.03	2,714,515.75
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	136,305.35	42,271.69	0.00	0.00	6,809.68	13,170.03	2,714,515.75
2. a. Current Year Award	945,630.00		138,101.00			310,300.00	13,023,055.44
b. Other Adjustments	(348,871.00)	348,871.00					(1,723,771.98)
c. Adj Curr Yr Award (sum lines 2a & 2b)	596,759.00	348,871.00	138,101.00	0.00	0.00	310,300.00	11,299,283.46
3. Required Matching Funds/Other			1,430,703.89	216,680.53	88.83		5,846,557.47
4. Total Available Award (sum lines 1c, 2c, & 3)	733,064.35	391,142.69	1,568,804.89	216,680.53	6,898.51	323,470.03	19,860,356.68
REVENUES							
5. Cash Received in Current Year	596,759.00	348,871.00	138,101.00		88.83		7,858,555.34
6. Amounts Included in Line 5 for Prior Year Adjustments						310,300.00	534,895.42
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(88.83)	0.00	2,905,832.70
b. Noncurrent Accounts Receivable			0.00				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(88.83)	0.00	2,905,832.70
8. Contributed Matching Funds			1,430,703.89	216,680.53			5,846,468.64
9. Total Available (sum lines 5, 7c, & 8)	596,759.00	348,871.00	1,568,804.89	216,680.53	0.00	0.00	16,610,856.68
EXPENDITURES							
10. Donor-Authorized Expenditures	489,011.65	264,489.56	1,568,804.89	216,680.53	6,898.51	220,961.70	16,123,537.34
11. Non Donor-Authorized Expenditures			0.00				0.00
12. Total Expenditures (line 10 plus line 11)	489,011.65	264,489.56	1,568,804.89	216,680.53	6,898.51	220,961.70	16,123,537.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	244,052.70	126,653.13	0.00	0.00	0.00	102,508.33	3,736,819.34

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LOCAL PROGRAM NAME	OFSINK SCHOLARSHIP	ROUTINE RESTRICTED MAINTENANCE	WLC OTHER DONATION	WLC BASE	ALL NUSD DONATIONS COMBINED	ALL NCS DONATIONS	ALL WLC DONATIONS
RESOURCE CODE	0	8150	9010	9200	9305	9305	9305
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	73-0000	01-8150-0	09-9010-6	09-9200-6	01-9305-0	09-9305-0	09-9305-6
AWARD							
1. a. Prior Year Restricted Ending Balance	13,441.75		2,941.46	20,728.62	51,728.99	35,221.50	60,593.05
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	13,441.75	0.00	2,941.46	20,728.62	51,728.99	35,221.50	60,593.05
2. a. Current Year Award				134,759.89	85,410.72	39,832.80	36,281.84
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	134,759.89	85,410.72	39,832.80	36,281.84
3. Required Matching Funds/Other	82.00	1,185,388.32					
4. Total Available Award (sum lines 1c, 2c, & 3)	13,523.75	1,185,388.32	2,941.46	155,488.51	137,139.71	75,054.30	96,874.89
REVENUES							
5. Cash Received in Current Year	0.00			128,464.69	63,170.91	39,832.80	36,281.84
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	6,295.20	22,239.81	0.00	0.00
b. Noncurrent Accounts Receivable	0.00						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	6,295.20	22,239.81	0.00	0.00
8. Contributed Matching Funds	82.00	1,185,388.52					
9. Total Available (sum lines 5, 7c, & 8)	82.00	1,185,388.52	0.00	134,759.89	85,410.72	39,832.80	36,281.84
EXPENDITURES							
10. Donor-Authorized Expenditures	500.00	1,091,952.39	2,941.46	114,285.44	106,902.19	12,446.90	75,240.77
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	500.00	1,091,952.39	2,941.46	114,285.44	106,902.19	12,446.90	75,240.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,023.75	93,435.93	0.00	41,203.07	30,237.52	62,607.40	21,634.12

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LOCAL PROGRAM NAME	ALL NP3 HS DONATIONS	FIRST FIVE PLANNING	NCS GRANT	DISTRICT PAID LIBRARY FEES	WLC LITTLE EXPLORERS	NCS PTA DONATIONS	WLC PTA DONATIONS
RESOURCE CODE	9305	9328	9347	9449	9451	9710	9710
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	09-9305-7	01-9328-0	09-9347-0	01-9449-0	09-9451-6	09-9710-0	09-9710-6
AWARD							
1. a. Prior Year Restricted Ending Balance	0.17	3,279.47	371.22	37,179.42		169,757.97	9,271.49
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.17	3,279.47	371.22	37,179.42	0.00	169,757.97	9,271.49
2. a. Current Year Award			0.00	10,125.42	42,199.45	15,719.76	19,580.08
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	10,125.42	42,199.45	15,719.76	19,580.08
3. Required Matching Funds/Other					0.00		
4. Total Available Award (sum lines 1c, 2c, & 3)	0.17	3,279.47	371.22	47,304.84	42,199.45	185,477.73	28,851.57
REVENUES							
5. Cash Received in Current Year	0.00		0.00		40,902.05	15,682.76	18,626.08
6. Amounts Included in Line 5 for Prior Year Adjustments				8,558.30			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,567.12	1,297.40	37.00	954.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,567.12	1,297.40	37.00	954.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,567.12	42,199.45	15,719.76	19,580.08
EXPENDITURES							
10. Donor-Authorized Expenditures	0.17	1,867.74	0.00	1,325.79	32,793.24	29,827.35	17,865.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.17	1,867.74	0.00	1,325.79	32,793.24	29,827.35	17,865.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,411.73	371.22	45,979.05	9,406.21	155,650.38	10,985.86

2010-11 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	NHS NSLC TRIP	SCHOOLWIRES SCHOLARSHIP	SAL HEREDIA MEMORIAL SCHOLARSHIP	CARPENTER SCHOLARSHIP	TOTAL
RESOURCE CODE	9305	9630	9812	9835	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	73-9305	73-9630	73-9812	73-9835	
AWARD					
1. a. Prior Year Restricted Ending Balance	1,036.24	1,540.92		210.53	407,302.80
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,036.24	1,540.92	0.00	210.53	407,302.80
2. a. Current Year Award					383,909.96
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	383,909.96
3. Required Matching Funds/Other			20,113.23	3,000.00	1,208,583.55
4. Total Available Award (sum lines 1c, 2c, & 3)	1,036.24	1,540.92	20,113.23	3,210.53	1,999,796.31
REVENUES					
5. Cash Received in Current Year					342,961.13
6. Amounts Included in Line 5 for Prior Year Adjustments					8,558.30
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	32,390.53
b. Noncurrent Accounts Receivable			6,000.00		6,000.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(6,000.00)	0.00	26,390.53
8. Contributed Matching Funds			14,113.23	3,000.00	1,202,583.75
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	8,113.23	3,000.00	1,571,935.41
EXPENDITURES					
10. Donor-Authorized Expenditures			6,000.00	3,000.00	1,496,949.15
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	6,000.00	3,000.00	1,496,949.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	1,036.24	1,540.92	14,113.23	210.53	502,847.16

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	32,878,808.94	301	0.00	303	32,878,808.94	305	273,304.48		307	32,605,504.46	309
2000 - Classified Salaries	9,503,089.91	311	109.67	313	9,502,980.24	315	994,898.12		317	8,508,082.12	319
3000 - Employee Benefits (Excluding 3800)	11,988,939.28	321	346,805.04	323	11,642,134.24	325	432,636.33		327	11,209,497.91	329
4000 - Books, Supplies Equip Replace. (6500)	2,087,696.02	331	179.88	333	2,087,516.14	335	989,699.60		337	1,097,816.54	339
5000 - Services. . . & 7300 - Indirect Costs	6,713,755.00	341	3,804.40	343	6,709,950.60	345	3,064,418.42		347	3,645,532.18	349
TOTAL					62,821,390.16	365	TOTAL			57,066,433.21	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	28,588,864.72	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,509,849.95	380
3. STRS.	3101 & 3102	2,309,228.25	382
4. PERS.	3201 & 3202	195,395.61	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	556,844.78	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,559,611.39	385
7. Unemployment Insurance.	3501 & 3502	445,128.89	390
8. Workers' Compensation Insurance.	3601 & 3602	525,022.79	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	(0.40)	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		37,689,945.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,439.11	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		37,688,506.87	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		66.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	66.04%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	57,066,433.21
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	193,884,417.00		193,884,417.00	7,613,685.00	5,747,490.00	195,750,612.00	4,385,455.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	738,986.00		738,986.00	115,068.00	286,718.00	567,336.00	292,309.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,508,340.00		1,508,340.00		382,085.00	1,126,255.00	442,085.00
Net OPEB Obligation	1,909,009.00		1,909,009.00	1,231,813.00	254,404.00	2,886,418.00	321,736.00
Compensated Absences Payable	178,728.96	0.04	178,729.00		178,729.00	0.00	
Governmental activities long-term liabilities	198,219,480.96	0.04	198,219,481.00	8,960,566.00	6,849,426.00	200,330,621.00	5,441,585.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	118,770,373.54		118,770,373.54			115,186,413.38
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	11,796.14		11,796.14			11,738.65
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	9,308.34		9,308.34	8,881.22		8,881.22
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,430.31		2,430.31	2,724.47		2,724.47
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		11,738.65				11,605.69
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		11,738.65				11,605.69
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	226,009.32		226,009.32	226,100.00		226,100.00
2. Timber Yield Tax (Object 8022)	3.87		3.87	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	14,608,557.86		14,608,557.86	14,349,000.00		14,349,000.00
5. Unsecured Roll Taxes (Object 8042)	750,244.62		750,244.62	779,300.00		779,300.00
6. Prior Years' Taxes (Object 8043)	656,721.96		656,721.96	935,300.00		935,300.00
7. Supplemental Taxes (Object 8044)	30,374.07		30,374.07	47,100.00		47,100.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	916,297.07		916,297.07	1,102,000.00		1,102,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,330.59		3,330.59	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,191,539.36	0.00	17,191,539.36	17,438,800.00	0.00	17,438,800.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,191,539.36	0.00	17,191,539.36	17,438,800.00	0.00	17,438,800.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			724,076.30			741,136.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			724,076.30			741,136.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	38,336,194.00		38,336,194.00	33,833,036.00		33,833,036.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	6,584.00		6,584.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	9,920,940.00		9,920,940.00	10,011,254.00		10,011,254.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,108,799.00		2,108,799.00	1,918,161.00		1,918,161.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	50,372,517.00	0.00	50,372,517.00	45,762,451.00	0.00	45,762,451.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	158,945.00		158,945.00	158,630.00		158,630.00
38. TOTAL STATE AID (Lines C36 plus C37)	50,531,462.00	0.00	50,531,462.00	45,921,081.00	0.00	45,921,081.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	86,767,939.58		86,767,939.58	81,232,989.00		81,232,989.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	140,323.67		140,323.67	131,260.00		131,260.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			118,770,373.54			115,186,413.38
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9951			0.9887
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			115,186,413.38			116,743,315.56
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,191,539.36			17,438,800.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,408,638.00			1,392,682.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			50,531,462.00			45,921,081.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			50,531,462.00			45,921,081.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			109,701.05			102,545.51
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,301,240.41			17,541,345.51
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			50,531,462.00			45,921,081.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,301,240.41			
b. State Subventions (Line D8)			50,531,462.00			
c. Less: Excluded Appropriations (Line C23)			724,076.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			67,108,626.11			

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,800,372.74
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 63,027,590.99

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,735,058.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	759,998.36
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,452.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	138,464.35
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	334,347.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	12,049.63
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,038,370.37
9. Carry-Forward Adjustment (Part IV, Line F)	(379,365.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,659,005.10

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,955,228.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,564,110.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,399,919.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,038.88
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,964.38
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	533,221.96
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	305.69
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,196,009.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	259,338.35
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,620,208.51
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)	74,546,345.80

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 6.76%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 6.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,038,370.37</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>627,973.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.11%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.11%) times Part III, Line B18); zero if positive	<u>(379,365.27)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(379,365.27)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-189,682.64) is applied to the current year calculation and the remainder (\$-189,682.63) is deferred to one or more future years:	<u>6.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-126,455.09) is applied to the current year calculation and the remainder (\$-252,910.18) is deferred to one or more future years:	<u>6.59%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(379,365.27)</u>

Approved indirect cost rate: 8.11%
Highest rate used in any program: 8.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	294,718.22	23,901.65	8.11%
01	3011	91,313.86	7,405.55	8.11%
01	3020	75,239.38	6,101.91	8.11%
01	3200	524,515.70	42,538.22	8.11%
01	3310	2,128,341.96	172,607.83	8.11%
01	3311	3,003.77	243.60	8.11%
01	3313	195,889.98	15,886.68	8.11%
01	3314	1,656.01	134.30	8.11%
01	3315	30,669.69	2,487.31	8.11%
01	3319	27,815.78	2,255.86	8.11%
01	3320	133,407.64	10,819.36	8.11%
01	3324	57,302.35	4,647.22	8.11%
01	3550	15,428.39	771.42	5.00%
01	3710	10,514.71	210.29	2.00%
01	4035	113,831.92	9,231.77	8.11%
01	4036	4,548.09	368.85	8.11%
01	4045	312.96	25.38	8.11%
01	4201	4,886.09	97.72	2.00%
01	4203	73,480.60	1,469.61	2.00%
01	5630	60,828.20	4,933.17	8.11%
01	5635	22,330.95	1,811.04	8.11%
01	5810	232,591.87	11,285.43	4.85%
01	6010	56,080.67	2,770.37	4.94%
01	6250	47,175.14	2,358.76	5.00%
01	6286	21,655.64	1,756.27	8.11%
01	6385	1,439.11	116.71	8.11%
01	6500	5,901,358.08	478,600.14	8.11%
01	6520	66,861.53	5,422.47	8.11%
01	7090	474,768.59	14,243.06	3.00%
01	7091	256,785.98	7,703.58	3.00%
01	7230	1,450,803.48	117,660.16	8.11%
01	7240	200,741.63	16,280.15	8.11%
01	7250	6,381.01	517.50	8.11%
01	7400	204,386.00	16,575.70	8.11%
01	8150	1,001,750.75	81,241.98	8.11%
01	9010	772,751.86	49,972.67	6.47%
09	9010	321,296.56	2,916.67	0.91%
13	5310	3,620,208.51	158,479.61	4.38%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,276,146.19		118,508.91	2,394,655.10
2. State Lottery Revenue	8560	1,396,630.22		222,605.84	1,619,236.06
3. Other Local Revenue	8600-8799	39,812.70		6,032.29	45,844.99
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(96,246.47)	96,246.47		0.00
6. Total Available (Sum Lines A1 through A5)		3,616,342.64	96,246.47	347,147.04	4,059,736.15
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	272,030.48	80,614.34		352,644.82
2. Classified Salaries:	2000-2999	1,100.00			1,100.00
3. Employee Benefits:	3000-3999	30,660.58	15,632.13		46,292.71
4. Books and Supplies	4000-4999	581,984.28		314,267.81	896,252.09
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	129,776.33			129,776.33
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,015,551.67	96,246.47	314,267.81	1,426,065.95
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,600,790.97	0.00	32,879.23	2,633,670.20
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget .

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	80,659,593.05
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	4,955,125.55
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	5,123.96
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	215,859.50
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	852,284.22
4. Other Transfers Out	All	9200	7200-7299	341,112.61
5. Interfund Transfers Out	All	9300	7600-7629	926,784.93
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	128,506.74
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,469,671.96
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	268,268.54
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				73,503,064.08
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				73,503,064.08

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		11,668.73
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)		11,668.73
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,668.73
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,299.15
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.)	77,869,088.91	6,629.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	77,869,088.91	6,629.86
B. Required effort (Line A.2 times 90%)	70,082,180.02	5,966.87
C. Current year expenditures (Line I.G and Line II.F)	73,503,064.08	6,299.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	814,863.93
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	108.11
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				108.11
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				814,755.82

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	73,503,064.08	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,299.15
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	875,421.14	579,655.33	5,531,137.41	1,760,385.49	7,338,033.72	271,387.98	1,515,725.31
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	1.66	1.66	1.66	1.66			
1110 Regular Education, K-12	299.25	299.25	299.25	299.25	1,246.75	1,246.75	688.00
3100 Alternative Schools							
3200 Continuation Schools	6.00	6.00	6.00	6.00	23.21	23.21	
3300 Independent Study Centers	2.00	2.00	2.00	2.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	49.85	49.85	49.85	49.85			9.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	358.76	358.76	358.76	358.76	1,269.96	1,269.96	697.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	524,051.01	40,470.94	564,521.95	38,514.93		603,036.88			
1110	Regular Education, K–12	41,366,026.23	16,262,244.69	57,628,270.92	3,931,731.27		61,560,002.19			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,016,563.04	285,351.56	1,301,914.60	88,824.08		1,390,738.68			
3300	Independent Study Centers	1,162,095.86	48,760.17	1,210,856.03	82,611.55		1,293,467.58			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00			
4110	Regular Education, Adult	72,235.07	0.00	72,235.07	4,928.29		77,163.36			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	9,038.88	0.00	9,038.88	616.68		9,655.56			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	10,973,774.32	1,234,919.03	12,208,693.35	832,947.11		13,041,640.46			
6000	Regional Occupational Ctr/Prg (ROC/P)	361.11	0.00	361.11	24.64		385.75			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	3,984.28	0.00	3,984.28	271.83	4,256.11				
8500	Child Care and Development Services	4,980.10	0.00	4,980.10	339.77	5,319.87				
Other Costs										
----	Food Services					72,383.44	72,383.44			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					103,433.44	103,433.44			
----	Other Outgo					2,409,597.96	2,409,597.96			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	246,991.39	246,991.39
----	Indirect Costs Charged to Other Funds (Funds 01, 09, 62, Functions 7200-7600, Object 7350)								(158,479.61)	(158,479.61)
----	Total General Fund and Charter Schools Funds Expenditures	55,133,109.90	17,871,746.39	73,004,856.29	5,069,321.93	2,585,414.84	80,659,593.06			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	250,382.55	166,598.62	15,699.94	0.00	90,249.90	0.00	0.00			1,120.00	0.00	524,051.01
1110	Regular Education, K-12	40,883,267.47	20,903.42	16,566.29	435,862.30	1,062.74	3,365.29	0.00			4,998.72	0.00	41,366,026.23
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	641,617.45	0.00	0.00	195,570.16	0.00	0.00	0.00			179,375.43	0.00	1,016,563.04
3300	Independent Study Centers	1,162,095.86	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,162,095.86
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	38,031.91	0.00	0.00	18,414.36	0.00	0.00	0.00			15,788.80	0.00	72,235.07
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	9,038.88			0.00	0.00	9,038.88
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	9,308,744.95	708,281.95	0.00	0.00	756,005.79	200,741.63	0.00			0.00	0.00	10,973,774.32
6000	ROC/P	361.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	361.11
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		3,984.28	0.00	0.00	0.00	3,984.28
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		4,980.10	0.00	0.00	0.00	4,980.10
Total Direct Charged Costs		52,284,501.30	895,783.99	32,266.23	649,846.82	847,318.43	204,106.92	9,038.88	8,964.38	0.00	201,282.95	0.00	55,133,109.90

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	40,470.94	0.00	0.00	40,470.94
1110	Regular Education, K–12	7,295,740.51	7,470,350.65	1,496,153.53	16,262,244.69
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	146,280.51	139,071.05	0.00	285,351.56
3300	Independent Study Centers	48,760.17	0.00	0.00	48,760.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,215,347.25	0.00	19,571.78	1,234,919.03
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		8,746,599.38	7,609,421.70	1,515,725.31	17,871,746.39

Unaudited Actuals
2010-11
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	671,686.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	58,452.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,737,664.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	759,998.36
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	5,227,801.54
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	55,133,109.90
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,871,746.39
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	73,004,856.29
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,620,208.51
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,620,208.51
D. Total Direct Charged and Allocated Costs (B3 + C5)		76,625,064.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.82%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	72,383.44				72,383.44
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			103,433.44		103,433.44
Other Outgo (Objects 1000-7999)				2,409,597.96	2,409,597.96
Total Other Costs	72,383.44	0.00	103,433.44	2,409,597.96	2,585,414.84

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,502.49	6,477.49
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	181.02	185.07
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,658.51	6,805.56
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,658.51	6,805.56
b. Revenue Limit ADA	0033	9,478.18	9,075.89
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	63,110,556.31	61,766,513.95
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	63,110,556.31	61,766,513.95
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	51,774,007.08	49,565,156.78
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	545,441.00	942,210.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	142,247.00	108,133.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	403,194.00	834,077.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	52,177,201.08	50,399,233.78

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	17,188,209.00	17,438,800.00
26. Miscellaneous Funds	0588	1,665.00	
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	3,507,812.00	4,026,276.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	13,682,062.00	13,412,524.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	38,495,139.08	36,986,709.78
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	158,945.00	158,630.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	- - -		(2,995,043.70)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(158,945.00)	(3,153,673.70)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	38,336,194.08	33,833,036.08
43. Less: Revenue Limit State Apportionment Receipts	- - -	27,651,145.08	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	10,685,049.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	63,442.00	39,678.68
46. California High School Exit Exam	9002	353,594.00	242,821.12
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	101,542.00	69,437.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Unaudited Actuals
2010-11 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,337,744.61)	0.00	(161,396.28)				
Other Sources/Uses Detail					276,256.10	552,747.93		
Fund Reconciliation							1,225,499.11	342,900.67
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,336,951.58	0.00	2,916.67	0.00				
Other Sources/Uses Detail					4,400.00	374,037.00		
Fund Reconciliation							211,696.97	784,166.39
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	793.03	0.00	158,479.61	0.00				
Other Sources/Uses Detail					548,347.93	0.00		
Fund Reconciliation							132,643.70	450,391.35
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					93,348.63	129,149.12		
Fund Reconciliation							8,503.49	15,381.37
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,056,901.30	4,048,608.71		
Fund Reconciliation							41,864.90	10,207.24
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,049,744.55	10,924,455.75		
Fund Reconciliation							3,992.89	21,154.04
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,337,744.61	(1,337,744.61)	161,396.28	(161,396.28)	16,028,998.51	16,028,998.51	1,624,201.06	1,624,201.06

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	20.0	2.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	688.0	9.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	112.0	9.0
C. ENTER total number of miles driven to/from school	021/022	220,905.0	22,874.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	1,231,472.27	171,115.73
B. Books & Supplies (Objects 4200, 4300, and 4400)		191,138.64	25,817.82
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2.08	0.28
3. Insurance (Objects 5400 and 5450)		71,361.00	9,639.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		14,636.05	1,976.95
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(80,158.07)	(10,827.26)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		14,910.05	2,013.96
7. Communications (Object 5900)		7,441.46	1,005.15
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
E. Direct Support Costs		0.00	0.00
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		1,450,803.48	200,741.63
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)			
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	1,450,803.48	200,741.63
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699	097/098	274,900.99	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.		274,900.99	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)		1,450,803.48	200,741.63
K. Indirect Costs (Approved indirect cost rate of 8.11% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	117,660.16	16,280.15
L. Net Pupil Transportation Expense (Lines J and K)		1,568,463.64	217,021.78

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,568,463.64	217,021.78
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	1,568,463.64	217,021.78
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.100	9.488
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,279.744	24,113.531
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,568,463.64	217,021.78
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	255,331.29	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a	0.00	

Contact: Anita Schwab

Title: Director of Financial Services

Agency: Natomas Unified School District

Phone Number/Ext: (916) 567-5482

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2010-2011 UNAUDITED ACTUALS

Supplemental Documents

SELPA: (??)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,943,431.23		
2. Less: Expenditures paid from federal sources	2,149,019.80		
3. Expenditures paid from state and local sources	10,794,411.43	10,502,118.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,794,411.43	10,502,118.72	292,292.71
4. Special education unduplicated pupil count	1,227	1,198	
5. Per capita state and local expenditures (A3/A4)	8,797.40	8,766.38	31.02

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

	FY 2010-11	FY 2009-10	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

	FY 2010-11	Base FY 2007-08	Difference
<input checked="" type="checkbox"/> 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources	6,731,738.95	6,267,989.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,731,738.95	6,267,989.65	463,749.30
b. Special education unduplicated pupil count	1,227	1,049	
c. Per capita local expenditures (B2a/B2b)	5,486.34	5,975.20	(488.86)

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

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

Anita Schwab
Contact Name

(916) 567-5482
Telephone Number

Director of Financial Services
Title

aschwab@natomas.k12.ca.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,227
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	968,500.68	0.00	0.00	0.00	29,534.69	893,602.61	2,626,568.99		4,518,206.97
2000-2999	Classified Salaries	206,801.77	0.00	0.00	0.00	274.73	655,265.82	820,365.92		1,682,708.24
3000-3999	Employee Benefits	287,088.88	0.00	0.00	0.00	4,370.07	482,909.55	998,698.49		1,773,066.99
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	65,123.57	14,016.19	57,124.47		194,933.28
5000-5999	Services and Other Operating Expenditures	116,798.78	0.00	0.00	0.00	7,731.06	2,620,088.30	60,240.70		2,804,858.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,663,212.16	0.00	0.00	0.00	107,034.12	4,665,882.47	4,562,998.57	0.00	10,999,127.32
7310	Transfers of Indirect Costs	702,481.84	0.00	0.00	0.00	6,903.08	0.00	0.00		709,384.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,234,918.99								1,234,918.99
	Total Indirect Costs and PCR Allocations	1,937,400.83	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	1,944,303.91
	TOTAL COSTS	3,600,612.99	0.00	0.00	0.00	113,937.20	4,665,882.47	4,562,998.57	0.00	12,943,431.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	4,524.50	0.00	0.00	0.00	29,534.69	61,373.60	64,293.28		159,726.07
2000-2999	Classified Salaries	86,176.33	0.00	0.00	0.00	274.73	655,265.82	731,918.85		1,473,635.73
3000-3999	Employee Benefits	35,212.45	0.00	0.00	0.00	4,370.07	276,639.99	367,644.54		683,867.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	65,095.06	0.00	27,157.95		92,253.01
5000-5999	Services and Other Operating Expenditures	2,501.65	0.00	0.00	0.00	148,760.13	7,781.80	9,561.74		168,605.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,414.93	0.00	0.00	0.00	248,034.68	1,001,061.21	1,200,576.36	0.00	2,578,087.18
7310	Transfers of Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00		209,082.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	209,082.16
	TOTAL BEFORE OBJECT 8980	330,594.01	0.00	0.00	0.00	254,937.76	1,001,061.21	1,200,576.36	0.00	2,787,169.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									638,149.54
	TOTAL COSTS									2,149,019.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	963,976.18	0.00	0.00	0.00	0.00	832,229.01	2,562,275.71		4,358,480.90
2000-2999	Classified Salaries	120,625.44	0.00	0.00	0.00	0.00	0.00	88,447.07		209,072.51
3000-3999	Employee Benefits	251,876.43	0.00	0.00	0.00	0.00	206,269.56	631,053.95		1,089,199.94
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	28.51	14,016.19	29,966.52		102,680.27
5000-5999	Services and Other Operating Expenditures	114,297.13	0.00	0.00	0.00	(141,029.07)	2,612,306.50	50,678.96		2,636,253.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,534,797.23	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	8,421,040.14
7310	Transfers of Indirect Costs	500,302.76	0.00	0.00	0.00	0.00	0.00	0.00		500,302.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,234,918.99								1,234,918.99
	Total Indirect Costs and PCR Allocations	1,735,221.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,735,221.75
	TOTAL BEFORE OBJECT 8980	3,270,018.98	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	10,156,261.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
	TOTAL COSTS									10,794,411.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	6,784.28	0.00	0.00	0.00	0.00	182.00	88,074.89		95,041.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	37.71		37.71
3000-3999	Employee Benefits	644.30	0.00	0.00	0.00	0.00	21.82	19,567.95		20,234.07
4000-4999	Books and Supplies	21,470.67	0.00	0.00	0.00	0.00	13,212.92	11,682.73		46,366.32
5000-5999	Services and Other Operating Expenditures	1,605.52	0.00	0.00	0.00	0.00	179.00	652.60		2,437.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,417,121.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,512,351.50
	TOTAL COSTS									6,731,738.95

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,227
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	968,500.68	0.00	0.00	0.00	29,534.69	893,602.61	2,626,568.99		4,518,206.97
2000-2999	Classified Salaries	206,801.77	0.00	0.00	0.00	274.73	655,265.82	820,365.92		1,682,708.24
3000-3999	Employee Benefits	287,088.88	0.00	0.00	0.00	4,370.07	482,909.55	998,698.49		1,773,066.99
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	65,123.57	14,016.19	57,124.47		194,933.28
5000-5999	Services and Other Operating Expenditures	116,798.78	0.00	0.00	0.00	7,731.06	2,620,088.30	60,240.70		2,804,858.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,663,212.16	0.00	0.00	0.00	107,034.12	4,665,882.47	4,562,998.57	0.00	10,999,127.32
7310	Transfers of Indirect Costs	702,481.84	0.00	0.00	0.00	6,903.08	0.00	0.00		709,384.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,234,918.99								1,234,918.99
	Total Indirect Costs and PCR Allocations	1,937,400.83	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	1,944,303.91
	TOTAL COSTS	3,600,612.99	0.00	0.00	0.00	113,937.20	4,665,882.47	4,562,998.57	0.00	12,943,431.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	4,524.50	0.00	0.00	0.00	29,534.69	61,373.60	64,293.28		159,726.07
2000-2999	Classified Salaries	86,176.33	0.00	0.00	0.00	274.73	655,265.82	731,918.85		1,473,635.73
3000-3999	Employee Benefits	35,212.45	0.00	0.00	0.00	4,370.07	276,639.99	367,644.54		683,867.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	65,095.06	0.00	27,157.95		92,253.01
5000-5999	Services and Other Operating Expenditures	2,501.65	0.00	0.00	0.00	148,760.13	7,781.80	9,561.74		168,605.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,414.93	0.00	0.00	0.00	248,034.68	1,001,061.21	1,200,576.36	0.00	2,578,087.18
7310	Transfers of Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00		209,082.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	209,082.16
	TOTAL BEFORE OBJECT 8980	330,594.01	0.00	0.00	0.00	254,937.76	1,001,061.21	1,200,576.36	0.00	2,787,169.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									638,149.54
	TOTAL COSTS									2,149,019.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	963,976.18	0.00	0.00	0.00	0.00	832,229.01	2,562,275.71		4,358,480.90
2000-2999	Classified Salaries	120,625.44	0.00	0.00	0.00	0.00	0.00	88,447.07		209,072.51
3000-3999	Employee Benefits	251,876.43	0.00	0.00	0.00	0.00	206,269.56	631,053.95		1,089,199.94
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	28.51	14,016.19	29,966.52		102,680.27
5000-5999	Services and Other Operating Expenditures	114,297.13	0.00	0.00	0.00	(141,029.07)	2,612,306.50	50,678.96		2,636,253.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,534,797.23	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	8,421,040.14
7310	Transfers of Indirect Costs	500,302.76	0.00	0.00	0.00	0.00	0.00	0.00		500,302.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,234,918.99								1,234,918.99
	Total Indirect Costs and PCR Allocations	1,735,221.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,735,221.75
	TOTAL BEFORE OBJECT 8980	3,270,018.98	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	10,156,261.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
	TOTAL COSTS									10,794,411.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	6,784.28	0.00	0.00	0.00	0.00	182.00	88,074.89		95,041.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	37.71		37.71
3000-3999	Employee Benefits	644.30	0.00	0.00	0.00	0.00	21.82	19,567.95		20,234.07
4000-4999	Books and Supplies	21,470.67	0.00	0.00	0.00	0.00	13,212.92	11,682.73		46,366.32
5000-5999	Services and Other Operating Expenditures	1,605.52	0.00	0.00	0.00	0.00	179.00	652.60		2,437.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,417,121.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,512,351.50
	TOTAL COSTS									6,731,738.95

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

SELPA: (??)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2011-12 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2010-11 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,879,649.00		
2. Less: Expenditures paid from federal sources	1,841,484.00		
3. Expenditures paid from state and local sources	11,038,165.00	9,559,492.44	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,038,165.00	9,559,492.44	1,478,672.56
4. Special education unduplicated pupil count	1,292	1,227	
5. Per capita state and local expenditures (A3/A4)	8,543.47	7,790.95	752.52

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

Budget FY 2011-12	Actual FY 2010-11	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

Budget FY 2011-12	Base FY	Difference

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

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

Anita Schwab
Contact Name

(916) 567-5482
Telephone Number

Director of Financial Services
Title

aschwab@sbcglobal.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,292
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,007,130.00	0.00	0.00	0.00	134,840.00	887,840.00	2,974,314.00		5,004,124.00
2000-2999	Classified Salaries	91,069.00	0.00	0.00	0.00	4,652.00	800,007.00	863,064.00		1,758,792.00
3000-3999	Employee Benefits	252,877.00	0.00	0.00	0.00	33,217.00	576,171.00	1,203,411.00		2,065,676.00
4000-4999	Books and Supplies	159,000.00	0.00	0.00	0.00	3,750.00	500.00	16,839.00		180,089.00
5000-5999	Services and Other Operating Expenditures	116,000.00	0.00	0.00	0.00	12,000.00	3,004,750.00	27,961.00		3,160,711.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,666,076.00	0.00	0.00	0.00	188,459.00	5,269,268.00	5,085,589.00	0.00	12,209,392.00
7310	Transfers of Indirect Costs	670,257.00	0.00	0.00	0.00	0.00	0.00	0.00		670,257.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	670,257.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	670,257.00
	TOTAL COSTS	2,336,333.00	0.00	0.00	0.00	188,459.00	5,269,268.00	5,085,589.00	0.00	12,879,649.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,007,130.00	0.00	0.00	0.00	4,469.00	887,840.00	2,974,314.00		4,873,753.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	36,318.00		36,318.00
3000-3999	Employee Benefits	214,046.00	0.00	0.00	0.00	578.00	217,799.00	775,945.00		1,208,368.00
4000-4999	Books and Supplies	159,000.00	0.00	0.00	0.00	3,750.00	500.00	16,839.00		180,089.00
5000-5999	Services and Other Operating Expenditures	116,000.00	0.00	0.00	0.00	8,819.00	3,004,750.00	26,228.00		3,155,797.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,536,176.00	0.00	0.00	0.00	17,616.00	4,110,889.00	3,829,644.00	0.00	9,494,325.00
7310	Transfers of Indirect Costs	496,604.00	0.00	0.00	0.00	0.00	0.00	0.00		496,604.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	496,604.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	496,604.00
	TOTAL BEFORE OBJECT 8980	2,032,780.00	0.00	0.00	0.00	17,616.00	4,110,889.00	3,829,644.00	0.00	9,990,929.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,047,236.00
	TOTAL COSTS									11,038,165.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	135,000.00	0.00	0.00	0.00	0.00	0.00	1,500.00		136,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	135,000.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	136,500.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	135,000.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	136,500.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,398,576.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,047,236.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,666,589.00
	TOTAL COSTS									8,248,901.00

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

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)		
Object Code	Description								Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,227
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	968,500.68	0.00	0.00	0.00	29,534.69	893,602.61	2,626,568.99		4,518,206.97
2000-2999	Classified Salaries	206,801.77	0.00	0.00	0.00	274.73	655,265.82	820,365.92		1,682,708.24
3000-3999	Employee Benefits	287,088.88	0.00	0.00	0.00	4,370.07	482,909.55	998,698.49		1,773,066.99
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	65,123.57	14,016.19	57,124.47		194,933.28
5000-5999	Services and Other Operating Expenditures	116,798.78	0.00	0.00	0.00	7,731.06	2,620,088.30	60,240.70		2,804,858.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,663,212.16	0.00	0.00	0.00	107,034.12	4,665,882.47	4,562,998.57	0.00	10,999,127.32
7310	Transfers of Indirect Costs	702,481.84	0.00	0.00	0.00	6,903.08	0.00	0.00		709,384.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,234,918.99								1,234,918.99
	Total Indirect Costs	702,481.84	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	709,384.92
	TOTAL COSTS	2,365,694.00	0.00	0.00	0.00	113,937.20	4,665,882.47	4,562,998.57	0.00	11,708,512.24
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	4,524.50	0.00	0.00	0.00	29,534.69	61,373.60	64,293.28		159,726.07
2000-2999	Classified Salaries	86,176.33	0.00	0.00	0.00	274.73	655,265.82	731,918.85		1,473,635.73
3000-3999	Employee Benefits	35,212.45	0.00	0.00	0.00	4,370.07	276,639.99	367,644.54		683,867.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	65,095.06	0.00	27,157.95		92,253.01
5000-5999	Services and Other Operating Expenditures	2,501.65	0.00	0.00	0.00	148,760.13	7,781.80	9,561.74		168,605.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,414.93	0.00	0.00	0.00	248,034.68	1,001,061.21	1,200,576.36	0.00	2,578,087.18
7310	Transfers of Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00		209,082.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	202,179.08	0.00	0.00	0.00	6,903.08	0.00	0.00	0.00	209,082.16
	TOTAL BEFORE OBJECT 8980	330,594.01	0.00	0.00	0.00	254,937.76	1,001,061.21	1,200,576.36	0.00	2,787,169.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									638,149.54
	TOTAL COSTS									2,149,019.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	963,976.18	0.00	0.00	0.00	0.00	832,229.01	2,562,275.71		4,358,480.90
2000-2999	Classified Salaries	120,625.44	0.00	0.00	0.00	0.00	0.00	88,447.07		209,072.51
3000-3999	Employee Benefits	251,876.43	0.00	0.00	0.00	0.00	206,269.56	631,053.95		1,089,199.94
4000-4999	Books and Supplies	58,669.05	0.00	0.00	0.00	28.51	14,016.19	29,966.52		102,680.27
5000-5999	Services and Other Operating Expenditures	114,297.13	0.00	0.00	0.00	(141,029.07)	2,612,306.50	50,678.96		2,636,253.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,353.00	0.00	0.00	0.00	0.00	0.00	0.00		25,353.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,534,797.23	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	8,421,040.14
7310	Transfers of Indirect Costs	500,302.76	0.00	0.00	0.00	0.00	0.00	0.00		500,302.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,234,918.99								1,234,918.99
	Total Indirect Costs	500,302.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,302.76
	TOTAL BEFORE OBJECT 8980	2,035,099.99	0.00	0.00	0.00	(141,000.56)	3,664,821.26	3,362,422.21	0.00	8,921,342.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
	TOTAL COSTS									9,559,492.44
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	6,784.28	0.00	0.00	0.00	0.00	182.00	88,074.89		95,041.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	37.71		37.71
3000-3999	Employee Benefits	644.30	0.00	0.00	0.00	0.00	21.82	19,567.95		20,234.07
4000-4999	Books and Supplies	21,470.67	0.00	0.00	0.00	0.00	13,212.92	11,682.73		46,366.32
5000-5999	Services and Other Operating Expenditures	1,605.52	0.00	0.00	0.00	0.00	179.00	652.60		2,437.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	30,504.77	0.00	0.00	0.00	0.00	13,595.74	120,015.88	0.00	164,116.39
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,417,121.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									638,149.54
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,512,351.50
	TOTAL COSTS									6,731,738.95

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

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Natomas Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, exceeds \$6,500 for Home-to-School and/or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. Please review Form TRAN, paying special attention that the average number of pupils transported entered in Schedule I, Line B1 is accurate and that expenditures for "other miles" have been excluded from transportation costs reported.

EXCEPTION

SD/OI

Bus Operating Expense (Sch. III, Line G)	217,021.78
Average Pupils Transported One Way	
(Sch. I, Line B1)	9.00

Cost Per Pupil (Sch. III, Line H2) 24,113.53

Explanation: NUSD had significant changes in transportation (i.e. considerably reducing general education transportation services, staff layoffs, etc.), which affected the cost allocation.

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2011-12 Budget
Technical Review Checks

Natomas Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

09-3205-0-0000-0000-9790	3205	9790	-90,457.00
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Explanation:Natomas Charter School will fix in 2011-12. The district has closed the books and deferred any unspent revenue for this resource.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	9010	-69,885.70

Explanation:The District developed the 2011-12 adopted budget continuing to use resource 9470; however, after budget adoption, the district was asked to start using resource 5640 for the Medi-cal Option Billing program. During the 2010-11 closing, the ending fund balance for resource 9470 was transferred to resource 5640 so that the beginning fund balances would be in the correct resource. This negative balance has been cleared.

Total of negative resource balances for Fund 01	-69,885.70
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09	3205	-90,457.00
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Explanation:See above explanation for Fund 09, Resource 3205.

Total of negative resource balances for Fund 09	-90,457.00
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OBJ-POSITIVE - (W) - The following objects have a negative balance by

resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	9010	9790	-69,885.70

Explanation:See above explanation for Fund 01, effects resource 9470.

09	3205	9790	-90,457.00
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Explanation:See above explanation for Fund 09, resource 3205.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.