

Chico Unified School District

2010-11

Unaudited Actuals Financial Report

Year Ending June 30, 2011

Board of Trustees

Dr. Kathleen Kaiser
President

Jann Reed
Vice President

Eileen Robinson
Clerk

Elizabeth Griffin
Member

Dr. Andrea Lerner Thompson
Member

Kelly Staley
Superintendent

Maureen Fitzgerald
Assistant Superintendent, Business
Services



Chico Unified School District
2010-11 Unaudited Actuals
Major Assumptions

The Unaudited Actuals report reflects only money spent and received or earned for any given fiscal year. Budget documents are the Board approved planning document estimating what the district is approved to spend.

Routinely, in steady fiscal years, the average percent of unspent budget is typically between 1% and 2% of the unrestricted expenditure budget.

During fiscal uncertainty, spending may be restricted and budgets spent more conservatively to build fund balance and be able to certify solvency for the current and two subsequent years.

The 2010-11 Unaudited Actuals reflects a 2.2% savings over budgeted expenditures.

Chico Unified School District
2010-11 Unaudited Actuals

The Bottom Line - Unrestricted General Fund

Total Revenue/Transfers In	\$75,711,076
Total Expenditures/Transfers Out	(\$59,090,665)
Contributions to Restricted Programs	(\$10,232,404)
Net (Decrease) in Fund Balance	\$6,388,007

Beginning Fund Balance	\$13,623,903
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Ending Fund Balance	\$20,011,910
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Components of Fund Balance:

<i>Reserve for Economic Uncertainties</i>	\$2,989,131
<i>Designated Carryover</i>	\$713,868
<i>Other Unrestricted Reserves</i>	\$528,002
<i>Other Restricted Reserves</i>	\$0

Undesignated Fund Balance	\$15,780,909
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Chico Unified School District
 2011-12 Revised Budget
The Bottom Line - Unrestricted General Fund

Total Revenue/Transfers In	\$74,250,996
Total Expenditures/Transfers Out	(\$66,363,345)
Contributions to Restricted Programs	(\$11,545,551)
Net (Decrease) in Fund Balance	<u>(\$3,657,900)</u>
Beginning Fund Balance	<u>\$20,011,910</u>
Ending Fund Balance	\$16,354,010

Components of Fund Balance:

<i>Reserve for Economic Uncertainties</i>	\$2,924,533
<i>Designated Carryover</i>	\$240,095
<i>Other Unrestricted Reserves</i>	\$0
<i>Other Restricted Reserves</i>	\$0

Undesignated Fund Balance	\$13,189,382
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Chico Unified School District
 2010-11 Unaudited Actuals/2011-12 Revised Budget
Changes to Unrestricted Ending Fund Balance

3rd Interim Unrestricted Ending Fund Balance **\$15,627,589**

	Unaudited Actuals	Revised Budget	
Changes in Revenues:			
<i>Revenue Limit</i>	(\$104,553)	\$0	
<i>Federal and State Revenues</i>	(\$328,823)	\$0	
<i>Local Revenues/Donations</i>	\$408,148	\$0	
<i>Transfers In</i>	\$11,971	\$0	
<i>Contributions</i>	(\$43,916)	(\$9,668)	
<i>Total Change in Revenue</i>	(\$57,173)	(\$9,668)	

Changes in Expenditures:			
<i>Salaries and Benefits</i>	\$243,966	(\$33,749)	
<i>Books and Supplies/Donations</i>	\$750,939	(\$206,251)	
<i>Services/Other Operating Expenses</i>	\$50,038	(\$60,000)	
<i>Capital Outlay</i>	(\$5,452)	\$0	
<i>Other Outgo/Indirect Costs</i>	(\$77,131)	\$19,538	
<i>Tranfers Out</i>	\$111,363	\$0	
	\$1,073,723	(\$280,462)	

NET CHANGE TO FUND BALANCE **\$1,016,550** **(\$290,130)**

2011-12 Revised Unrestricted Projected Ending Balance **\$16,354,009**

Reserved Components \$3,164,628

Undesignated Amount	\$13,189,381
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Chico Unified School District
 2010-11 Unaudited Actuals/2011-12 Revised Budget
 Multi Year Projection - Unrestricted General Fund Only

Multi-Year Scenario without Trigger cuts to Revenues

	2011-12 Revised Budget	2012-13 Projected	2013-14 Projected
Total Revenue/Transfers In	\$74,250,996	\$75,845,775	\$77,224,950
Total Expenditures/Transfers Out	(\$67,363,345)	(\$68,656,813)	(\$70,256,269)
Contributions to Restricted Programs	(\$10,545,551)	(\$11,545,551)	(\$11,545,551)
Net (Decrease) in Fund Balance	(\$3,657,900)	(\$4,356,589)	(\$4,576,870)
Beginning Fund Balance	\$20,011,910	\$16,354,010	\$11,997,421
Ending Fund Balance	\$16,354,010	\$11,997,421	\$7,420,551
Components of Fund Balance:			
3% Required Reserve for Economic Uncertainties	\$2,924,533	\$3,017,449	\$3,083,779
Other Unrestricted Reserves	\$240,095	\$240,095	\$240,095
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$13,189,382	\$8,739,877	\$4,096,677
Additional 2% Reserve per Board Policy	\$2,122,984	\$1,993,051	\$2,050,466
Undesignated Fund Balance with 5% Reserve per Board Policy	\$11,066,398	\$6,746,826	\$2,046,211

Chico Unified School District 2011-12 Mid-Year Budget Reduction Triggers

Assembly Bill (AB) 114, the Education Trailer Bill, includes provision that if State revenues fall below the projected \$4 billion budget increase additional cuts will be imposed in the 2011-12 budget year. It is not likely districts will know these cuts until some time in JANUARY.

The Revenue Shortfall “Trigger”...

- ❑ Requires the Director of Finance to assess tax receipts in December 2011 and determine if the forecast revenue is on target or falling short
 - ✓ **IF** revenues are estimated to be less than \$1 billion below forecast than NO change is required.
 - ✓ **IF** revenues fall between \$1 - \$2 billion lower, than a series of additional cuts are triggered to Child Care and Community Colleges.
 - ✓ **IF** revenues fall more than \$2 billion, then the state will impose additional cuts to education of up to \$1.9 billion.
 - 4% reduction to revenue limits.
 - Revenue limit reductions will be proportional to the amount of revenue shortfall between \$2 and \$4 billion
 - \$248 million to school transportation (50% district revenues)

Potential loss of 2011-12 revenues = (\$ 3,276,087)

Chico Unified School District
2010-11 Unaudited Actuals/2011-12 Revised Budget
School Services of California Financial Dartboard 2011

SSC School District and County Office Financial Projection Dartboard
Post AB 114 Prohibitions (September 12, 2011)

This version of SSC's Financial Projection Dartboard is based on the Adopted 2011-12 State Budget. The provisions of Assembly Bill (AB) 114 that prohibited school districts from budgeting for possible midyear trigger reductions applied to only district budget adoptions—they do not apply to the interim reports. We have, therefore, updated the planning factors accordingly. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	2.24%	3.10% ¹	2.80%	3.00%	3.20%
K-12 Revenue Limit Deficit %	17.963%	19.754%	19.754%	19.754%	19.754%	19.754%
COE Revenue Limit Deficits %	18.250%	20.041%	20.041%	20.041%	20.041%	20.041%
Revenue Limit Trigger Cuts (one-time) ² :						
Elementary	—	-\$250 per ADA	—	—	—	—
Unified		-\$260 per ADA				
High		-\$300 per ADA				
Home-to-School and Special Education Transportation Trigger Cuts (one-time) ³	—	-50%	—	—	—	—
Net Revenue Limit Change:						
K-12	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%
COEs	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%

¹ While a positive statutory COLA is projected for 2012-13, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund the COLA.

² The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. The average maximum reductions to revenue limit funding are about \$260 per ADA for unified school districts, \$300 per ADA for high school districts, and \$250 per ADA for elementary school districts.

³ The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. These reductions include cuts of up to 50% of a district's Home-to-School and special education transportation funding.

⁴ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

Chico Unified School District
2010-11 Unaudited Actuals/2011-12 Revised Budget
Changes to Unrestricted Ending Fund Balance

2011-12

- ✓ **Monitor State revenue shortfall closely.**
 - ✓ *June revenues fell short by \$301 million*
 - ✓ *July revenues fell short by \$531 million*
 - ✓ *August revenues fell short by \$65 million*

- ✓ **Monitor and revise ADA projection**
 - ✓ *Current enrollment holding steady around 11,909, up slightly from CBEDS projection of 11,890.*

- ✓ **Continue to evaluate budgets to assure budgets are aligned with expenditures**

- ✓ ***First Interim reporting period ends October 31, 2011 for Board review December 7th.***



Chico Unified School District

2010-11 Unaudited Actuals

Board of Trustees

Dr. Kathleen Kaiser, President
Jann Reed, Vice President
Eileen Robinson, Clerk
Elizabeth Griffin
Dr. Andrea Lerner-Thompson

2011-2012 Revised Budget

Superintendent

Kelly Staley

September 21, 2011

Assistant Superintendents

Bob Feaster, Human Resources
Maureen Fitzgerald, Business Services

General Fund Summary

- 2010-11 Unaudited Actuals
- 2011-12 Revised Budget

All Fund Summary

- 2010-11 Unaudited Actuals
- 2011-12 Revised Budget

Revised MYP

- Unrestricted General Fund
- Restricted General Fund
 - Total General Fund

Supporting Documents

- SSC School District Financial Projection Dartboard – Revised
September 12, 2011

Chico Unified School District
2010-11 Unaudited Actuals

GENERAL FUND

BEGINNING FUND BALANCE:	\$18,223,387
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REVENUES:

	Unrestricted	Restricted	Total GF
Revenue Limit	\$62,162,122	\$298,347	\$62,460,469
Federal Revenue	\$59,586	\$15,748,582	\$15,808,168
State Revenue	\$9,685,777	\$8,147,440	\$17,833,217
Local Revenue	\$1,690,635	\$4,249,519	\$5,940,154
Transfers In	\$0	\$0	\$0
Other Sources	\$2,112,956	\$0	\$2,112,956
<i>Contributions</i>	<i>(\$10,232,404)</i>	<i>\$10,232,404</i>	<i>\$0</i>
TOTAL REVENUES	\$65,478,672	\$38,676,292	\$104,154,964

EXPENDITURES:

Certificated Salaries	\$30,671,295	\$16,975,599	\$47,646,894
Classified Salaries	\$7,197,928	\$8,568,718	\$15,766,646
Employee Benefits	\$15,592,618	\$7,937,529	\$23,530,147
Books & Supplies	\$1,060,213	\$2,886,953	\$3,947,166
Services & Operating Expenses	\$4,573,251	\$2,473,937	\$7,047,188
Capital Outlay	\$117,022	\$126,980	\$244,002
Other Outgo	\$747,020	\$733,272	\$1,480,292
Indirect Costs	(\$954,174)	\$844,048	(\$110,126)
Transfers Out	\$85,493	\$0	\$85,493
TOTAL EXPENDITURES	\$59,090,666	\$40,547,036	\$99,637,702
Increase/(Decrease) to Fund Balance	\$6,388,006	(\$1,870,744)	\$4,517,262

ENDING FUND BALANCE:	\$22,740,649
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Components of Fund Balance			
Reserved Components	\$1,241,870	\$0	\$1,241,870
Stores	\$0	\$0	\$0
3% Required Reserve	\$2,989,131	\$0	\$2,989,131
Charter School Fund Balance	\$0	\$0	\$0
Restricted Fund Balance	\$0	\$2,728,739	\$2,728,739
Unappropriated Fund Balance			\$15,780,909

Chico Unified School District
2011-2012 Revised Budget

GENERAL FUND

BEGINNING FUND BALANCE: **\$22,740,649**

REVENUES:	Unrestricted	Restricted	Total GF
Revenue Limit	\$62,330,641	\$298,347	\$62,628,988
Federal Revenue	\$49,911	\$8,265,109	\$8,315,020
State Revenue	\$9,005,561	\$6,923,476	\$15,929,037
Local Revenue	\$756,072	\$4,088,596	\$4,844,668
Transfers In	\$2,108,811	\$0	\$2,108,811
Other Sources	\$0	\$0	\$0
<i>Contributions</i>	<i>(\$11,545,551)</i>	<i>\$11,583,551</i>	\$38,000
TOTAL REVENUES	\$62,705,445	\$31,159,079	\$93,864,524

EXPENDITURES:	Unrestricted	Restricted	Total GF
Certificated Salaries	\$36,084,530	\$9,293,745	\$45,378,275
Classified Salaries	\$7,326,285	\$8,208,620	\$15,534,905
Employee Benefits	\$17,089,968	\$8,191,487	\$25,281,455
Books & Supplies	\$915,170	\$2,993,728	\$3,908,898
Services & Operating Expenses	\$4,890,823	\$834,575	\$5,725,398
Capital Outlay	\$3,082	<i>(\$126,998)</i>	(\$123,916)
Other Outgo	\$763,936	\$696,950	\$1,460,886
Indirect Costs	<i>(\$1,077,401)</i>	\$1,028,972	(\$48,429)
Transfers Out	\$366,951	\$0	\$366,951
TOTAL EXPENDITURES	\$66,363,344	\$31,121,079	\$97,484,423
Increase/(Decrease) to Fund Balance	(\$3,657,899)	\$38,000	(\$3,619,899)

ENDING FUND BALANCE: **\$19,120,750**

Components of Fund Balance			
Reserved Components	\$240,095	\$0	\$240,095
Stores	\$0	\$0	\$0
3% Required Reserve	\$2,924,533	\$0	\$2,924,533
Charter School Fund Balance	\$0	\$0	\$0
Restricted Fund Balance	\$0	\$2,766,739	\$2,766,739
Unappropriated Fund Balance			\$13,189,383

**Chico Unified School District
FUND SUMMARY**

2010-11 Unaudited Actuals

	General Fund	General Fund	General Fund	Cafeteria Fund	Deferred Maintenance	Building Fund	Capitol Facilities	County Sch Facility Fund	Spec Reserve for Cap Outlay	Bond Interest & Redemption	Debt Service Fund	Self-Insurance Fund	Total Other Funds	Total All Funds
	Unrestricted	Restricted	TOTAL Fund 01	Fund 13	Fund 14	Fund 21	Fund 25	Fund 35	Fund 40	Fund 51	Fund 56	Fund 67		
INCOME														
Revenue Limit	62,162,122	298,347	62,460,469	0	0	0	0	0	0	0	0	0	0	62,460,469
Federal Sources	59,586	15,748,582	15,808,168	2,638,318	0	0	0	0	0	0	0	0	2,638,318	18,446,486
Other State Revenues	9,685,777	8,147,440	17,833,217	219,151	0	7,151,140	0	963,223	0	29,804	0	0	8,363,318	26,196,535
Other Local Revenues	1,690,635	4,249,519	5,940,154	794,271	(11,677)	36,198	1,096,725	44,655	2,453,996	3,810,595	2,589	(1,008)	8,226,342	14,166,496
TOTAL REVENUES	73,598,120	28,443,888	102,042,008	3,651,740	(11,677)	7,187,338	1,096,725	1,007,878	2,453,996	3,840,398	2,589	(1,008)	19,227,977	121,269,985
EXPENDITURES														
Certificated Salaries	30,671,295	16,975,599	47,646,894	0	0	0	0	0	0	0	0	0	0	47,646,894
Classified Salaries	7,197,928	8,568,718	15,766,646	1,285,964	0	34,128	216,856	0	0	0	0	0	1,536,948	17,303,594
Employee Benefits	15,592,618	7,937,529	23,530,147	768,726	0	12,733	93,411	0	0	0	0	0	874,870	24,405,017
Books and Supplies	1,060,213	2,886,953	3,947,166	1,495,460	0	343,895	0	0	0	0	0	0	1,839,355	5,786,521
Services, Other Operating Expenses	4,573,251	2,473,937	7,047,188	79,385	283,432	308,925	0	0	174,527	0	0	65,646	911,915	7,959,103
Capitol Outlay	117,022	126,980	244,002	9,581	555,889	4,974,767	420,928	369,615	552,950	0	0	0	6,883,729	7,127,731
Other Outgo	747,020	733,272	1,480,292	0	0	0	0	0	0	4,112,745	0	0	4,112,745	5,593,037
Direct Support/Indirect Costs	(954,174)	844,048	(110,126)	110,126	0	0	0	0	0	0	0	0	110,126	0
TOTAL EXPENDITURES	59,005,173	40,547,036	99,552,209	3,749,242	839,322	5,674,448	731,194	369,615	727,476	4,112,745	0	65,646	16,269,688	115,821,897
INTERFUND TRANSFERS														
Transfers In	2,112,956	0	2,112,956	85,493	0	7,282,231	0	7,294,539	0	0	0	0	14,662,263	16,775,219
Transfers Out	(85,493)	0	(85,493)	0	0	(7,312,174)	(28,809)	(7,264,596)	(2,084,147)	0	0	0	(16,689,726)	(16,775,219)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	(10,232,404)	10,232,404	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	(8,204,941)	10,232,404	2,027,463	85,493	0	(29,943)	(28,809)	29,943	(2,084,147)	0	0	0	(2,027,463)	(0)
Net Incr(Decr) in Fund Balance	6,388,006	(1,870,744)	4,517,262	(12,009)	(850,998)	1,482,947	336,721	668,206	(357,628)	(272,347)	2,589	(66,655)	930,827	(0)
FUND BALANCE														
Beginning Fund Balance	13,623,903	4,599,483	18,223,386	59,319	1,220,657	23,959,487	10,997,823	78,727	978,023	4,848,223	244,078	66,917	42,453,254	60,676,640
Ending Fund Balance	20,011,909	2,728,739	22,740,648	47,310	369,659	25,442,434	11,334,544	746,934	620,396	4,575,876	246,667	262	43,384,081	66,124,729
Components of Fund Balance:														
Designated Reserves	1,241,870	0	1,241,870	0	0	0	0	0	0	0	0	0	0	1,241,870
Stores	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	2,989,131	0	2,989,131	0	0	0	0	0	0	0	0	0	0	2,989,131
Charter School Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	2,728,739	2,728,739	0	0	0	0	0	0	0	0	0	0	2,728,739
Unappropriated Fund Balance	15,780,908	0	15,780,908	47,310	369,659	25,442,434	11,334,544	746,934	620,396	4,575,876	246,667	262	43,384,081	59,164,989

**Chico Unified School District
FUND SUMMARY**

2011-2012 Revised Budget

	General Fund Unrestricted	General Fund Restricted	General Fund TOTAL Fund 01	Cafeteria Fund Fund 13	Deferred Maintenance Fund 14	Building Fund Fund 21	Capitol Facilities Fund 25	County Sch Facility Fund Fund 35	Spec Reserve for Cap Outlay Fund 40	Bond Interest & Redemption Fund 51	Debt Service Fund Fund 56	Self-Insurance Fund Fund 67	Total Other Funds	Total All Funds
INCOME														
Revenue Limit	62,330,641	298,347	62,628,988	0	0	0	0	0	0	0	0	0	0	62,628,988
Federal Sources	49,911	8,265,109	8,315,020	2,607,779	0	0	0	0	0	0	0	0	2,607,779	10,922,799
Other State Revenues	9,005,561	6,923,476	15,929,037	190,300	0	0	0	0	0	13,808	0	0	204,108	16,133,145
Other Local Revenues	756,072	4,088,596	4,844,668	732,000	2,500	150,000	1,010,000	7,000	2,752,209	2,830,094	4,721	0	7,488,524	12,333,192
TOTAL REVENUES	72,142,185	19,575,528	91,717,713	3,530,079	2,500	150,000	1,010,000	7,000	2,752,209	2,843,902	4,721	0	10,300,411	102,018,124
EXPENDITURES														
Certificated Salaries	36,084,530	9,293,745	45,378,275	0	0	0	0	0	0	0	0	0	0	45,378,275
Classified Salaries	7,326,285	8,208,620	15,534,905	1,482,858	0	0	285,825	0	0	0	0	0	1,768,683	17,303,588
Employee Benefits	17,089,968	8,191,487	25,281,455	851,328	0	0	134,629	0	0	0	0	0	985,957	26,267,412
Books and Supplies	915,170	2,993,728	3,908,898	1,443,310	0	0	0	0	0	0	0	0	1,443,310	5,352,208
Services, Other Operating Expenses	4,890,823	834,575	5,725,398	71,105	30,000	2,500	0	0	0	0	0	0	103,605	5,829,003
Capitol Outlay	3,082	(126,998)	(123,916)	0	193,148	3,698,368	2,767,398	0	820,417	0	0	0	7,479,331	7,355,415
Other Outgo	763,936	696,950	1,460,886	0	0	0	0	0	0	4,111,525	0	0	4,111,525	5,572,411
Direct Support/Indirect Costs	(1,077,401)	1,028,972	(48,429)	48,429	0	0	0	0	0	0	0	0	48,429	0
TOTAL EXPENDITURES	65,996,394	31,121,079	97,117,473	3,897,030	223,148	3,700,868	3,187,852	0	820,417	4,111,525	0	0	15,940,840	113,058,313
INTERFUND TRANSFERS														
Transfers In	2,108,811	0	2,108,811	366,951	0	0	0	0	0	0	0	0	366,951	2,475,762
Transfers Out	(366,951)	0	(366,951)	0	0	0	(23,700)	0	(2,085,111)	0	0	0	(2,108,811)	(2,475,762)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	(11,545,551)	11,583,551	38,000	0	0	0	0	0	0	0	0	0	0	38,000
TOTAL TRANSFERS	(9,803,691)	11,583,551	1,779,860	366,951	0	0	(23,700)	0	(2,085,111)	0	0	0	(1,741,860)	38,000
Net Incr(Decr) in Fund Balance	(3,657,900)	38,000	(3,619,900)	0	(220,648)	(3,550,868)	(2,201,552)	7,000	(153,319)	(1,267,623)	4,721	0	(7,382,289)	76,000
FUND BALANCE														
Beginning Fund Balance	20,011,909	2,728,739	22,740,648	47,310	369,659	25,442,434	11,334,544	746,934	620,396	4,575,876	246,667	262	43,383,819	66,124,467
Ending Fund Balance	16,354,009	2,766,739	19,120,748	47,310	149,011	21,891,566	9,132,992	753,934	467,077	3,308,253	251,388	262	36,001,530	55,122,278
Components of Fund Balance:														
Designated Reserves	240,095	0	240,095	0	0	0	0	0	0	0	0	0	0	240,095
Stores	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	2,924,533	0	2,924,533	0	0	0	0	0	0	0	0	0	0	2,924,533
Charter School Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	2,766,739	2,766,739	0	0	0	0	0	0	0	0	0	0	2,766,739
Unappropriated Fund Balance	13,189,381	0	13,189,381	47,310	149,011	21,891,566	9,132,992	753,934	467,077	3,308,253	251,388	262	36,001,530	49,190,911

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - Revised Budget Based on State Adopted Budget

		2010-11 Estimated Actuals	2010-11 Unaudited Actuals	Change Estimated Acts v. Unaudited Acts	2011-12 Adopted Budget A	2011-12 Revised Budget B	Change Adopted v. Revised	Variance 11-12 v. 12-13 C d-b	2012-13 Projected Budget D	Variance 12-13 v. 13-14 E f-d	2013-14 Projected Budget F
REVENUES											
Revenue Limit Sources	8010-8099	298,347	298,347	0	298,347	298,347	0	0	298,347	0	298,347
Federal Sources	8100-8299	19,249,497	15,748,582	(3,500,915)	7,731,388	8,265,109	533,721	(765,109)	7,500,000	0	7,500,000
Other State Revenues	8300-8599	8,360,895	8,147,440	(213,455)	7,050,660	6,923,476	(127,184)	76,524	7,000,000	0	7,000,000
Other Local Revenues	8600-8799	3,876,795	4,249,519	372,724	4,088,596	4,088,596	0	(418,024)	3,670,572	0	3,670,572
TOTAL REVENUES		31,785,534	28,443,889	(3,341,645)	19,168,991	19,575,528	406,537	(1,106,609)	18,468,919	0	18,468,919
EXPENDITURES											
Certificated Salaries	1000-1999	17,317,747	16,975,599	(342,148)	9,258,745	9,293,745	35,000	81,255	9,375,000	50,000	9,425,000
Classified Salaries	2000-2999	8,287,251	8,568,718	281,467	8,208,620	8,208,620	0	91,380	8,300,000	75,000	8,375,000
Employee Benefits	3000-3999	7,731,449	7,937,529	206,080	8,179,068	8,191,487	12,419	208,513	8,400,000	200,000	8,600,000
Books and Supplies	4000-4999	8,945,109	2,886,953	(6,058,156)	2,655,964	2,993,728	337,764	(993,728)	2,000,000	(500,000)	1,500,000
Services, Other Operating Expenses	5000-5999	2,010,712	2,473,937	463,225	705,575	834,575	129,000	(129,000)	705,575	(5,575)	700,000
Capitol Outlay	6000-6999	6,047	126,980	120,933	0	(126,998)	(126,998)	126,998	0	0	0
Other Outgo	7100-7299										
	7400-7499	754,563	733,272	(21,291)	687,468	696,950	9,482	(65,074)	631,876	0	631,876
Direct Support/Indirect Costs	7300-7399	934,156	844,048	(90,108)	1,009,434	1,028,972	19,538	(128,972)	900,000	(200,000)	700,000
TOTAL EXPENDITURES		45,987,034	40,547,035	(5,439,999)	30,704,674	31,121,080	416,206	(808,629)	30,312,451	(380,575)	29,931,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES											
		(14,201,500)	(12,103,146)	2,098,355	(11,535,883)	(11,545,551)	(9,668)	(297,981)	(11,843,532)	380,575	(11,462,957)
OTHER FINANCING SOURCES/USES											
Interfund Transfers											
a) In	8910-8929	0	0	0	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0	0	0	0
Other Sources/Uses											
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	10,188,488	10,232,404	43,916	11,535,883	11,583,551	47,668	(38,000)	11,545,551	0	11,545,551
TOTAL OTHER FINANCING SOURCES/USES		10,188,488	10,232,404	43,916	11,535,883	11,583,551	47,668	(38,000)	11,545,551	0	11,545,551
NET INCREASE (DECREASE) IN FUND BALANCE		(4,013,012)	(1,870,741)	2,142,271	0	38,000	38,000	(335,981)	(297,981)	380,575	82,594
Beginning Fund Balance		4,599,484	4,599,483		586,472	2,728,742			2,766,741		2,468,760
Ending Fund Balance		586,472	2,728,742		586,472	2,766,741			2,468,760		2,551,354
Components of Fund Balance:											
Restricted Balances		586,472	2,728,742	2,142,270	586,472	2,766,741	2,180,269		2,468,760		2,551,354
			0			0					
			0			0					
			0			0					
			0			0					
Unappropriated Fund Balance		0	0		0	0			0		0

TOTAL GENERAL FUND

MULTY-YEAR PROJECTION - Revised Budget Based on State Adopted Budget

	2010-11 Estimated Actuals	2010-11 Unaudited Actuals	Change Estimated Accts v. Unaudited Accts	2011-12 Adopted Budget A	2011-12 Revised Budget B	Change Adopted v. Revised	Variance 11-12 v. 12-13 C d-b	2012-13 Projected Budget D	Variance 12-13 v. 13-14 E f-d	2013-14 Projected Budget F
REVENUES										
Revenue Limit Sources 8010-8099	62,565,022	62,460,469	(104,553)	62,628,988	62,628,988	0	1,720,466	64,349,474	1,458,382	65,807,857
Federal Sources 8100-8299	19,305,490	15,808,169	(3,497,321)	7,781,299	8,315,020	533,721	(765,109)	7,549,911	0	7,549,911
Other State Revenues 8300-8599	18,379,088	17,833,217	(545,871)	16,056,221	15,929,037	(127,184)	24,012	15,953,049	(29,208)	15,923,841
Other Local Revenues 8600-8799	5,159,282	5,940,155	780,873	4,844,668	4,844,668	0	(491,219)	4,353,449	(50,000)	4,303,449
TOTAL REVENUES	105,408,882	102,042,009	(3,366,873)	91,311,176	91,717,713	406,537	488,170	92,205,883	1,379,174	93,585,058
EXPENDITURES										
Certificated Salaries 1000-1999	47,714,260	47,646,893	(67,367)	45,319,164	45,378,275	59,111	1,129,832	46,508,107	574,456	47,082,563
Classified Salaries 2000-2999	15,379,032	15,766,646	387,614	15,534,905	15,534,905	0	504,687	16,039,592	400,000	16,439,592
Employee Benefits 3000-3999	23,948,962	23,530,147	(418,815)	25,259,398	25,281,456	22,058	890,097	26,171,552	800,000	26,971,552
Books and Supplies 4000-4999	10,756,261	3,947,166	(6,809,095)	3,364,883	3,908,898	544,015	(993,728)	2,915,170	(500,000)	2,415,170
Services, Other Operating Expenses 5000-5999	6,634,001	7,047,188	413,187	5,536,398	5,725,398	189,000	21,000	5,746,398	144,425	5,890,823
Capitol Outlay 6000-6999	117,617	244,001	126,384	3,082	(123,916)	(126,998)	126,998	3,082	0	3,082
Other Outgo 7100-7299	1,514,560	1,480,292	(34,268)	1,451,404	1,460,886	9,482	(65,074)	1,395,812	0	1,395,812
Direct Support/Indirect Costs 7400-7499				(48,429)	(48,429)	0	(128,972)	(177,401)	(200,000)	(377,401)
7300-7399	(110,126)	(110,126)	0							
TOTAL EXPENDITURES	105,954,567	99,552,207	(6,402,360)	96,420,805	97,117,473	696,668	1,484,839	98,602,313	1,218,881	99,821,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
	(545,685)	2,489,802	3,035,487	(5,109,629)	(5,399,760)	(290,131)	(996,669)	(6,398,429)	160,293	(8,236,136)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In 8910-8929	2,100,985	2,112,956	11,971	2,108,811	2,108,811	0	0	2,108,811	0	2,108,811
b) Out 7610-7629	(196,856)	(85,493)	111,363	(366,951)	(366,951)	0	0	(366,951)	0	(366,951)
Other Sources/Uses										
a) Sources 8930-8979	0	0	0	0	0	0	0	0	0	0
b) Uses 7630-7699	0	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs 8980-8999	0	0	0	0	38,000	38,000	(38,000)	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	1,904,129	2,027,463	123,334	1,741,860	1,779,860	38,000	(38,000)	1,741,860	0	1,741,860
NET INCREASE (DECREASE) IN FUND BALANCE										
	1,358,444	4,517,265	3,158,821	(3,367,769)	(3,619,900)	(252,131)	(1,034,669)	(4,654,569)	160,293	(4,494,276)
Beginning Fund Balance	18,358,954	18,358,953		19,581,831	22,740,651			19,120,752		14,466,182
Audited Beginning Balance	(135,567)	(135,567)		18,223,387	22,740,651			19,120,752		14,466,182
Ending Fund Balance	19,581,831	22,740,651		16,214,061	19,120,752			14,466,182		9,971,906
Components of Fund Balance:										
Reserved Components	624,632	528,002		240,095	240,095			240,095		240,095
Audit Adjustment										
3% Required Reserve	3,185,543	2,989,131		2,903,772	2,924,533			3,017,449		3,083,779
Designated for Textbooks		0			0			0		0
Designated for Maintenance	488,920	0			0			0		0
Other Misc Designations		713,868			0					
Restricted Fund Balances	586,472	2,728,742		586,472	2,766,741			2,468,760		2,551,354
		0			0					
Unappropriated Fund Balance	14,696,264	15,780,909	1,084,645	12,483,722	13,189,382	705,659		8,739,878		4,096,678

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - Revised Budget Based on State Adopted Budget

		2010-11 Estimated Actuals	2010-11 Unaudited Actuals	Change Estimated Acts v. Unaudited Acts	2011-12 Adopted Budget A	2011-12 Revised Budget B	Change Adopted v. Revised	Variance 11-12 v. 12-13 C d-b	2012-13 Projected Budget D	Variance 12-13 v. 13-14 E f-d	2013-14 Projected Budget F
REVENUES											
Revenue Limit Sources	8010-8099	62,266,675	62,162,122	(104,553)	62,330,641	62,330,641	0	1,720,486	64,051,127	1,458,382	65,509,510
Federal Sources	8100-8299	55,993	59,586	3,593	49,911	49,911	0	0	49,911	0	49,911
Other State Revenues	8300-8599	10,018,193	9,685,777	(332,416)	9,005,561	9,005,561	0	(52,512)	8,953,049	(29,208)	8,923,841
Other Local Revenues	8600-8799	1,282,487	1,690,635	408,148	756,072	756,072	0	(73,195)	682,877	(50,000)	632,877
TOTAL REVENUES		73,623,348	73,598,120	(25,228)	72,142,185	72,142,185	0	1,594,779	73,736,964	1,379,174	75,116,139
EXPENDITURES											
Certificated Salaries	1000-1999	30,396,513	30,671,295	274,782	36,060,419	36,084,530	24,111	1,048,577	37,133,107	524,456	37,657,563
Classified Salaries	2000-2999	7,091,781	7,197,928	106,147	7,326,285	7,326,285	0	413,307	7,739,592	325,000	8,064,592
Employee Benefits	3000-3999	16,217,513	15,592,618	(624,895)	17,080,330	17,069,968	9,638	681,584	17,771,552	600,000	18,371,552
Books and Supplies	4000-4999	1,811,152	1,060,213	(750,939)	708,919	915,170	206,251	0	915,170	0	915,170
Services, Other Operating Expenses	5000-5999	4,623,289	4,573,251	(50,038)	4,830,823	4,890,823	60,000	150,000	5,040,823	150,000	5,190,823
Capitol Outlay	6000-6999	111,570	117,022	5,452	3,082	3,082	0	0	3,082	0	3,082
Other Outgo	7100-7299 7400-7499	759,997	747,020	(12,977)	763,936	763,936	0	0	763,936	0	763,936
Direct Support/Indirect Costs	7300-7399	(1,044,282)	(954,174)	90,108	(1,057,863)	(1,077,401)	(19,538)	0	(1,077,401)	0	(1,077,401)
TOTAL EXPENDITURES		59,967,533	59,005,172	(962,361)	65,715,931	65,996,394	280,462	2,293,468	68,289,862	1,599,456	69,889,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES											
		13,655,815	14,592,948	937,133	6,426,254	6,145,791	(280,462)	(698,689)	5,447,103	(220,282)	5,226,821
OTHER FINANCING SOURCES/USES											
Interfund Transfers											
a) In	8910-8929	2,100,985	2,112,956	11,971	2,108,811	2,108,811	0	0	2,108,811	0	2,108,811
b) Out	7610-7629	(196,856)	(85,493)	111,363	(366,951)	(366,951)	0	0	(366,951)	0	(366,951)
Other Sources/Uses											
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(10,188,488)	(10,232,404)	(43,916)	(11,535,883)	(11,545,551)	(9,668)	0	(11,545,551)	0	(11,545,551)
TOTAL OTHER FINANCING SOURCES/USES		(8,284,359)	(8,204,941)	79,418	(9,794,023)	(9,803,691)	(9,668)	0	(9,803,691)	0	(9,803,691)
NET INCREASE (DECREASE) IN FUND BALANCE											
		5,371,456	6,388,007	1,016,551	(3,367,769)	(3,657,900)	(290,130)	(698,689)	(4,358,588)	(220,282)	(4,578,870)
Beginning Fund Balance		13,759,470	13,759,470		18,995,359	20,011,910			16,354,010		11,997,422
Audited Beginning Balance	<i>Audit Adjustment</i>	(135,567)	(135,567)		18,995,359	20,011,910			0		0
Ending Fund Balance		18,995,359	20,011,910		15,627,589	16,354,010			11,997,422		7,420,552
Components of Fund Balance:											
Reserved Components		624,632	528,002		240,095	240,095			240,095		240,095
Stores											
3% Required Reserve		3,185,543	2,989,131		2,903,772	2,924,533			3,017,449		3,083,779
Cash in County		0	0		0	0			0		0
Designated for Maintenance		488,920	0		0	0			0		0
Other Misc Designations		0	713,868		0	0			0		0
Restricted Fund Balances		0	0		0	0			0		0
Unappropriated Fund Balance		14,696,264	15,780,909	1,084,645	12,483,722	13,189,382	705,659		8,739,878		4,096,678

SSC School District and County Office Financial Projection Dashboard Post AB 114 Prohibitions (September 12, 2011)

This version of SSC's Financial Projection Dashboard is based on the Adopted 2011-12 State Budget. The provisions of Assembly Bill (AB) 114 that prohibited school districts from budgeting for possible midyear trigger reductions applied to only district budget adoptions—they do not apply to the interim reports. We have, therefore, updated the planning factors accordingly. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	2.24%	3.10% ¹	2.80%	3.00%	3.20%
K-12 Revenue Limit Deficit %	17.963%	19.754%	19.754%	19.754%	19.754%	19.754%
COE Revenue Limit Deficits %	18.250%	20.041%	20.041%	20.041%	20.041%	20.041%
Revenue Limit Trigger Cuts (one-time) ² :						
Elementary	—	-\$250 per ADA	—	—	—	—
Unified	—	-\$260 per ADA	—	—	—	—
High	—	-\$300 per ADA	—	—	—	—
Home-to-School and Special Education Transportation Trigger Cuts (one-time) ³	—	-50%	—	—	—	—
Net Revenue Limit Change:						
K-12	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%
COEs	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%
Special Education COLA (on state and local share only)	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
Tier II	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
Tier III	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
California CPI	1.80%	3.20%	2.80%	3.00%	3.10%	3.30%
California Lottery						
Base	\$111.75	\$111.75	\$111.75	\$111.75	\$111.75	\$111.75
Proposition 20	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00
Interest Rate for Ten-Year Treasuries	3.10%	3.50%	4.00%	4.10%	4.20%	4.40%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,110	\$7,340	\$6,392
2011-12 Inflation Increase @ 2.24% COLA	\$137	\$164	\$143
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,535

2011-12 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,077	\$5,153	\$5,306	\$6,148
Categorical Block Grant (est.) ⁴	\$410	\$410	\$410	\$410
Total	\$5,487	\$5,563	\$5,716	\$6,558

¹ While a positive statutory COLA is projected for 2012-13, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund the COLA.

² The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. The average maximum reductions to revenue limit funding are about \$260 per ADA for unified school districts, \$300 per ADA for high school districts, and \$250 per ADA for elementary school districts.

³ The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. These reductions include cuts of up to 50% of a district's Home-to-School and special education transportation funding.

⁴ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

CDE SACS Reports

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept. 21, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Lisa Anderson

Scott Jones

Name

Name

Director, Fiscal Services

Director, Fiscal Services

Title

Title

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530-891-3000 Ext. 131

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sjones@chicousd.org

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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)	67.47%
	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.	(\$32.90)
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	\$65,323,792.52
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$63,967,746.98
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	5.34%
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	\$865,595.57
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,171,172.86

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	47,646,893.27	301	0.00	303	47,646,893.27	305	1,674,623.68		307	45,972,269.59	309
2000 - Classified Salaries	15,766,645.77	311	97,670.06	313	15,668,975.71	315	2,022,906.25		317	13,646,069.46	319
3000 - Employee Benefits (Excluding 3800)	23,305,814.04	321	2,893,176.61	323	20,412,637.43	325	1,193,765.69		327	19,218,871.74	329
4000 - Books, Supplies Equip Replace. (6500)	3,987,755.83	331	(1,050.11)	333	3,988,805.94	335	739,053.56		337	3,249,752.38	339
5000 - Services . . . & 7300 - Indirect Costs	6,937,061.55	341	11,991.78	343	6,925,069.77	345	1,141,461.21		347	5,783,608.56	349
TOTAL					94,642,382.12	365			TOTAL	87,870,571.73	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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.			67.47%
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)	67.47%
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)	87,870,571.73
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	0.00
2	Classified Salaries	2000-2999	0.00
3	Employee Benefits	3000-3999	0.00
4	Books and Supplies	4000-4999	329.00
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		329.00

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	329.00
B. Net Revenues (Line A times 90%)	296.10
C. Program Costs (Line 7)	329.00
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(32.90)

* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) uses the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

Unaudited Actuals
2010-11 Unaudited Actuals
Schedule of Long-Term Liabilities

	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	53,805,000.00		53,805,000.00		1,610,000.00	52,195,000.00	1,685,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,920,824.00		1,920,824.00		235,000.00	1,685,824.00	240,000.00
Capital Leases Payable	531,683.00		531,683.00		38,759.00	492,924.00	23,991.00
Lease Revenue Bonds Payable	760,965.00		760,965.00		34,459.00	726,506.00	34,459.00
Other General Long-Term Debt	2,568,797.00		2,568,797.00		704,667.00	1,864,130.00	694,442.00
Net OPEB Obligation	158,109.00		158,109.00		158,109.00	0.00	
Compensated Absences Payable	359,132.00	99,490.00	458,622.00		11,534.00	447,088.00	
Governmental activities long-term liabilities	60,104,510.00	99,490.00	60,204,000.00	0.00	2,792,528.00	57,411,472.00	2,677,892.00
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)	67,302,198.53		67,302,198.53			65,323,792.52
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	11,655.49		11,655.49			11,607.65
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)	11,607.65		11,607.65	11,130.00		11,130.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			11,607.65			11,130.00
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)			11,607.65			11,130.00
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)	192,743.98		192,743.98	168,926.00		168,926.00
2. Timber Yield Tax (Object 8022)	2,500.10		2,500.10	1,553.00		1,553.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	17,270.90		17,270.90	14,324.00		14,324.00
4. Secured Roll Taxes (Object 8041)	29,889,347.80		29,889,347.80	22,812,786.00		22,812,786.00
5. Unsecured Roll Taxes (Object 8042)	1,483,958.30		1,483,958.30	1,530,088.00		1,530,088.00
6. Prior Years' Taxes (Object 8043)	96,081.36		96,081.36	54,292.00		54,292.00
7. Supplemental Taxes (Object 8044)	94,232.08		94,232.08	132,898.00		132,898.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(10,709,349.18)		(10,709,349.18)	(2,389,170.00)		(2,389,170.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	2,116,167.00		2,116,167.00	219,996.00		219,996.00
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)	(845,500.80)		(845,500.80)	(2,601,489.00)		(2,601,489.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,337,451.54	0.00	22,337,451.54	19,944,204.00	0.00	19,944,204.00
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)	22,337,451.54	0.00	22,337,451.54	19,944,204.00	0.00	19,944,204.00

	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)			883,333.34			880,597.02
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)			883,333.34			880,597.02
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	39,940,989.00		39,940,989.00	40,951,037.00		40,951,037.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,218,111.00)		(1,218,111.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		422,792.00	422,792.00		239,001.00	239,001.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(6.00)	(6.00)			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		298,487.00	298,487.00		211,508.00	211,508.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		2,989.00	2,989.00			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)	1,170,053.00		1,170,053.00	1,584,068.00		1,584,068.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,813,712.00		1,813,712.00	1,875,321.00		1,875,321.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	41,706,643.00	724,262.00	42,430,905.00	44,410,426.00	450,509.00	44,860,935.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	6,568.00		6,568.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	41,713,211.00	724,262.00	42,437,473.00	44,410,426.00	450,509.00	44,860,935.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	102,042,009.21		102,042,009.21	91,717,713.44		91,717,713.44
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	119,829.75		119,829.75	107,076.00		107,076.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2010-11 Actual	2011-12 Budget		
1. Revised Prior Year Program Limit (Lines A1 plus A6)			67,302,198.53			65,323,792.52
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9959			0.9589
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			65,323,792.52			64,211,223.16
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,337,451.54			19,944,204.00
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)			1,392,918.00			1,335,600.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			42,437,473.00			44,860,935.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			42,437,473.00			44,860,935.00
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])			76,155.78			75,745.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,413,607.32			20,019,949.30
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)			42,437,473.00			44,860,935.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,413,607.32			
b. State Subventions (Line D8)			42,437,473.00			
c. Less: Excluded Appropriations (Line C23)			883,333.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			63,967,746.98			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			65,323,792.52			64,211,223.16
12. Appropriations Subject to the Limit (Line D9d)			63,967,746.98			

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

Scott Jones _____ 530-891-3000 Ext. 131 _____
 Gann Contact Person Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,594,900.06
- 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. 97,301.61
 - 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.

Unknown number of FTE. Services included Sheila Vickers of School Services of California-FCMAT appointees to oversee the District, School Innovations whose personnel presides over mandated costs in our district, Jeff Janoian assisting with our QSS financial software system, and Mattison Enterprises assisting with ERATE

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) 81,479,527.86

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.30%

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. 0.00
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)	3,286,952.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	868,144.97
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	236,634.88
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)	1,825.96
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)	4,434,957.91
9. Carry-Forward Adjustment (Part IV, Line F)	756,603.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,191,561.87

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	69,095,687.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,494,342.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,552,289.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	524,891.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	20,846.41
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	12,493.02
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	796,942.30
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)	16,064.53
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)	6,934,119.16
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)	53,506.04
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)	3,629,535.05
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)	97,130,717.15

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)

4.57%

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/lic)
(Line A10 divided by Line B18)

5.34%

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>4,434,957.91</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(638,162.50)</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 (3.13%) times Part III, Line B18); zero if negative	<u>756,603.96</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.62%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>756,603.96</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>756,603.96</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.03	0.03
2. State Lottery Revenue	8560	1,360,294.93		229,731.00	1,590,025.93
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,360,294.93	0.00	229,731.03	1,590,025.96
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	455,953.56			455,953.56
2. Classified Salaries	2000-2999	590,202.77			590,202.77
3. Employee Benefits	3000-3999	314,138.60			314,138.60
4. Books and Supplies	4000-4999	0.00		229,731.00	229,731.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		1,360,294.93	0.00	229,731.00	1,590,025.93
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.03	0.03
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	99,637,699.74
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	16,787,439.06
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	20,726.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	153,804.64
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,051,236.31
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	85,492.72
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	82.89
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	213,833.72
9. PERS Reduction	All	All	3801-3802	222,840.30
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)				1,748,017.07
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	97,502.02
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				81,199,745.63
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				81,199,745.63

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)			11,583.37
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)			11,583.37
D. Charter school ADA adjustments (From Section V)			0.00
E. Adjusted total ADA (Lines C plus D)			11,583.37
F. Expenditures per ADA (Line I.G divided by Line II.E)			7,010.03
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.)		85,301,897.32	7,332.77
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)		85,301,897.32	7,332.77
B. Required effort (Line A.2 times 90%)		76,771,707.59	6,599.49
C. Current year expenditures (Line I.G and Line II.F)		81,199,745.63	7,010.03
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	6,066,769.73
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	418.01
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				418.01
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,066,351.72

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)	81,199,745.63	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,010.03
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 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)	112,870.62				112,870.62
Enterprise (Objects 1000-5999, 6400, and 6500)		12,493.02			12,493.02
Facilities Acquisition & Construction (Objects 1000-6500)			16,050.08		16,050.08
Other Outgo (Objects 1000-7999)				1,567,684.48	1,567,684.48
Total Other Costs	112,870.62	12,493.02	16,050.08	1,567,684.48	1,709,098.20

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	5,632,916.11	5,936,898.86	460,254.79	12,030,069.76
1110	Regular Education, K-12	79,988.71	50,526.45	0.00	130,515.16
3100	Alternative Schools	231,669.07	146,338.35	0.00	378,007.42
3200	Continuation Schools	50,041.55	31,609.74	0.00	81,651.29
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	77,784.80	49,134.31	0.00	126,919.11
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)	1,184,143.98	747,988.01	387,807.28	2,319,939.27
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	451,670.42	285,306.57	0.00	736,976.99
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		7,708,214.64	7,247,802.29	848,062.07	15,804,079.00

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	59,260.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	59,260.04
1110	Regular Education, K-12	51,898,621.31	2,175.30	394,911.40	368,580.51	4,112,820.93	0.00	535,485.92			263.39	0.00	57,312,858.96
3100	Alternative Schools	528.65	0.00	0.00	855.27	0.00	0.00	0.00			0.00	0.00	1,383.92
3200	Continuation Schools	1,105,135.76	1,678.00	0.00	382,210.17	145,181.72	0.00	0.00			0.00	0.00	1,634,205.65
3300	Independent Study Centers	485,981.51	0.00	0.00	44,081.42	0.00	0.00	0.00			0.00	0.00	530,062.93
3400	Opportunity Schools	82,857.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	82,857.71
3550	Community Day Schools	342,257.33	0.00	0.00	65,419.31	0.00	0.00	0.00			2,864.60	0.00	410,541.24
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	110,312.68	0.00	0.00	587.50	0.00	0.00	0.00			0.00	0.00	110,900.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	673.38	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	673.38
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	15,088,546.07	83,447.36	0.00	487,529.06	164,088.26	1,135,627.71	0.00			5,382.67	0.00	16,964,621.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.89	0.00	82.89
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		20,846.41	0.00	0.00	0.00	20,846.41
8500	Child Care and Development Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		69,174,174.44	87,300.66	394,911.40	1,349,263.24	4,422,090.91	1,135,627.71	535,485.92	20,846.41	0.00	8,595.75	0.00	77,128,294.44

* Functions 7100-7199 for goals 8100 and 8500

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)	796,942.30
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	41,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,303,016.63
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	964,995.17
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,106,354.10
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	77,128,294.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,804,079.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	92,932,373.44
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)	3,629,535.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,629,535.05
D. Total Direct Charged and Allocated Costs (B3 + C5)		96,561,908.49
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.29%

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)	112,870.62				112,870.62
Enterprise (Objects 1000-5999, 6400, and 6500)		12,493.02			12,493.02
Facilities Acquisition & Construction (Objects 1000-6500)			16,050.08		16,050.08
Other Outgo (Objects 1000-7999)				1,567,684.48	1,567,684.48
Total Other Costs	112,870.62	12,493.02	16,050.08	1,567,684.48	1,709,098.20

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)		426,021.59	652,425.96	5,596,129.20	1,033,637.89	7,192,470.29	55,332.00	848,062.07
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	434.50	434.50	434.50	434.50	724.98	724.98	432.00
1110	Regular Education, K-12	6.17	6.17	6.17	6.17	6.17	6.17	
3100	Alternative Schools	17.87	17.87	17.87	17.87	17.87	17.87	
3200	Continuation Schools	3.86	3.86	3.86	3.86	3.86	3.86	
3300	Independent Study Centers							
3400	Opportunity Schools	6.00	6.00	6.00	6.00	6.00	6.00	
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)	91.34	91.34	91.34	91.34	91.34	91.34	364.00
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	34.84	34.84	34.84	34.84	34.84	34.84	
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		594.58	594.58	594.58	594.58	885.06	885.06	796.00

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	6,390.62	6,390.62
2. Inflation Increase	0041	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525, 0719	53.15	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,418.77	6,365.62
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,418.77	6,365.62
b. Revenue Limit ADA	0033	11,439.72	11,338.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,428,931.54	72,173,399.56
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		660,741.00
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	73,428,931.54	72,834,140.56
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,238,892.57	59,465,434.06
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	453,890.00	425,763.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	230,086.00	323,504.00
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)	---	223,804.00	102,259.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,462,696.57	59,567,693.06

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	22,970,795.00	20,196,991.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	212,157.00	303,100.00
28. Less: Charter Schools In-lieu Taxes	0595	2,667,833.00	2,262,301.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,515,119.00	18,237,790.00
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	39,947,577.57	41,329,903.06
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	6,568.00	
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	---	(20.57)	(2,804,114.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(6,588.57)	(2,804,114.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,940,989.00	38,525,789.06
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,940,989.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	159,157.00	239,001.00
46. California High School Exit Exam	9002	196,613.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	67,022.00	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	298,487.00	211,508.00

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	0.00	0.00	(110,126.00)				
Other Sources/Uses Detail					2,112,956.01	85,492.72		
Fund Reconciliation							225,910.61	7,025.47
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	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	0.00	0.00	110,126.00	0.00				
Other Sources/Uses Detail					85,492.72	0.00		
Fund Reconciliation							7,025.47	225,910.61
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					7,282,230.82	7,312,173.85		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,808.98		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,294,539.06	7,284,596.03		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,084,147.03		
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

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				
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	110,126.00	(110,126.00)	16,775,218.61	16,775,218.81	232,936.08	232,936.08

Unaudited Actuals
2010-11
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

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	10.0	15.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	432.0	364.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	159.0	200.0
C. ENTER total number of miles driven to/from school	021/022	240,262.0	204,667.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		738,713.44	941,855.62
B. Books & Supplies (Objects 4200, 4300, and 4400)		190,567.04	159,855.05
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			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	69.65	0.00
3. Insurance (Objects 5400 and 5450)		9,500.00	4,037.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		1,685.17	1,730.09
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(118,451.81)	1,142.35
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		14,280.00	16,223.34
7. Communications (Object 5900)		11,096.58	10,784.26
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	847,460.07	1,135,627.71
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	847,460.07	1,135,627.71
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)		8,390.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line 1)	097/098	839,070.07	1,135,627.71
K. Indirect Costs (Approved indirect cost rate of 3.13% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		26,525.50	35,545.15
L. Net Pupil Transportation Expense (Lines J and K)	100/101	865,595.57	1,171,172.86

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		865,595.57	1,171,172.86
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		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			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	865,595.57	1,171,172.86
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.603	5.722
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,003.693	3,217.508
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			
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	865,595.57	1,171,172.86
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	318,587.26	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Scott Jones

Title: Director, Fiscal Services

Agency: Chico Unified School District

Phone Number/Ext: 530-891-3000 Ext. 131

E-mail Address: sjones@chicousd.org

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	62,162,121.54	298,347.00	62,460,468.54	62,330,641.00	298,347.00	62,628,988.00	0.3%
2) Federal Revenue		8100-8299	59,586.15	15,748,582.46	15,808,168.61	49,911.00	8,265,109.00	8,315,020.00	-47.4%
3) Other State Revenue		8300-8599	9,685,776.94	8,147,440.47	17,833,217.41	9,005,561.00	6,923,476.44	15,929,037.44	-10.7%
4) Other Local Revenue		8600-8799	1,690,635.19	4,249,519.46	5,940,154.65	756,072.00	4,088,596.00	4,844,668.00	-18.4%
5) TOTAL REVENUES			73,598,119.82	28,443,889.39	102,042,009.21	72,142,185.00	19,575,528.44	91,717,713.44	-10.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,671,294.74	16,975,598.53	47,646,893.27	36,084,530.20	9,293,745.00	45,378,275.20	-4.8%
2) Classified Salaries		2000-2999	7,197,928.22	8,568,717.55	15,766,645.77	7,326,285.00	8,208,620.00	15,534,905.00	-1.5%
3) Employee Benefits		3000-3999	15,592,617.67	7,937,529.28	23,530,146.95	17,089,968.34	8,191,487.20	25,281,455.54	7.4%
4) Books and Supplies		4000-4999	1,060,213.20	2,886,953.27	3,947,166.47	915,170.00	2,993,728.00	3,908,898.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	4,573,250.69	2,473,936.86	7,047,187.55	4,890,823.00	834,575.00	5,725,398.00	-18.8%
6) Capital Outlay		6000-6999	117,021.64	126,979.61	244,001.25	3,082.00	(126,997.56)	(123,915.56)	-150.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	747,019.81	733,271.95	1,480,291.76	763,936.00	696,950.00	1,460,886.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(954,173.84)	844,047.84	(110,126.00)	(1,077,401.00)	1,028,972.00	(48,429.00)	-56.0%
9) TOTAL EXPENDITURES			59,005,172.13	40,547,034.89	99,552,207.02	65,996,393.54	31,121,079.64	97,117,473.18	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,592,947.69	(12,103,145.50)	2,489,802.19	6,145,791.46	(11,545,551.20)	(5,399,759.74)	-316.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,112,956.01	0.00	2,112,956.01	2,108,811.00	0.00	2,108,811.00	-0.2%
b) Transfers Out		7600-7629	85,492.72	0.00	85,492.72	366,951.00	0.00	366,951.00	329.2%
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	(10,232,404.06)	10,232,404.06	0.00	(11,545,551.00)	11,583,551.00	38,000.00	New
4) TOTAL OTHER FINANCING SOURCES/USES			(8,204,940.77)	10,232,404.06	2,027,463.29	(9,803,691.00)	11,583,551.00	1,779,860.00	-12.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,388,006.92	(1,870,741.44)	4,517,265.48	(3,657,899.54)	37,999.80	(3,619,899.74)	-180.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,759,469.69	4,599,483.14	18,358,952.83	20,011,909.61	2,728,741.70	22,740,651.31	23.9%
b) Audit Adjustments		9793	(135,567.00)	0.00	(135,567.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,623,902.69	4,599,483.14	18,223,385.83	20,011,909.61	2,728,741.70	22,740,651.31	24.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,623,902.69	4,599,483.14	18,223,385.83	20,011,909.61	2,728,741.70	22,740,651.31	24.8%
2) Ending Balance, June 30 (E + F1e)			20,011,909.61	2,728,741.70	22,740,651.31	16,354,010.07	2,766,741.50	19,120,751.57	-15.9%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	284,204.15	0.00	284,204.15				
Prepaid Expenditures		9713	42,731.41	0.00	42,731.41				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,989,131.00	0.00	2,989,131.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	176,066.49	0.00	176,066.49				
Other Designations		9780	713,868.00	2,728,745.53	3,442,613.53				
0015 Wells Fargo Teacher Awards	0000	9780	3,755.00		3,755.00				
0023 AP Testing	0000	9780	7,634.00		7,634.00				
0026 Self Funded Sports	0000	9780	4,370.00		4,370.00				
0027 Attendance Program	0000	9780	12,726.00		12,726.00				
0028 IB Testing - PVHS	0000	9780	1,763.00		1,763.00				
0029 ADA Recovery	0000	9780	79,179.00		79,179.00				
0055 CAHSEE	0000	9780	199,049.00		199,049.00				
7702 DAS - ERATE	0000	9780	332,649.00		332,649.00				
0000-529 C/O of 1 Time Dollars	0000	9780	27,043.00		27,043.00				
0000 Elementary Unrestricted C/O	0000	9780	32,026.00		32,026.00				
0000 Secondary Unrestricted C/O	0000	9780	(11,299.00)		(11,299.00)				
1133 Athletics	0000	9780	(141,722.00)		(141,722.00)				
1206 Music	0000	9780	2,091.00		2,091.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
0000-380 Inspire School of Arts and Sci	0000	9780	164,604.00		164,604.00				
	3185	9780							
Rounding	3372	9780		(0.21)	(0.21)				
Planned Carryover	5640	9780		370,652.18	370,652.18				
Site Carryover	6500	9780		44,098.30	44,098.30				
Economic Impact Aid	7090	9780		468,791.45	468,791.45				
Limited English Proficiency	7091	9780		225,332.59	225,332.59				
Transportation: Home to School	7230	9780		153.00	153.00				
School Based Coordination Program	7250	9780		540,857.80	540,857.80				
Routine Maintenance Repair Account	8150	9780		187,341.32	187,341.32				
Other Local Programs	9010	9780		891,519.10	891,519.10				
c) Undesignated Amount		9790	15,780,908.56	(3.83)	15,780,904.73				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				25,000.00	0.00	25,000.00	
Stores		9712				172,364.00	0.00	172,364.00	
Prepaid Expenditures		9713				42,731.41	0.00	42,731.41	
All Others		9719				0.00	(6.72)	(6.72)	
b) Restricted		9740				0.00	2,766,748.22	2,766,748.22	
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				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,924,533.00	0.00	2,924,533.00	
Unassigned/Unappropriated Amount		9790				13,189,381.66	0.00	13,189,381.66	

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	12,876,921.82	(1,527,070.96)	11,349,850.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	176,066.49	0.00	176,066.49				
b) in Banks		9120	108,468.85	19,474.80	127,943.65				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	1,000.00	0.00	1,000.00				
e) collections awaiting deposit		9140	132,503.57	0.00	132,503.57				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,450,884.25	5,112,627.41	17,563,511.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	225,910.61	0.00	225,910.61				
6) Stores		9320	284,204.15	0.00	284,204.15				
7) Prepaid Expenditures		9330	42,731.41	0.00	42,731.41				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			26,323,691.15	3,605,031.25	29,928,722.40				
H. LIABILITIES									
1) Accounts Payable		9500	6,304,756.07	366,227.81	6,670,983.88				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,025.47	0.00	7,025.47				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	510,061.03	510,061.03				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			6,311,781.54	876,288.84	7,188,070.38				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			20,011,909.61	2,728,742.41	22,740,652.02				

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,940,989.00	0.00	39,940,989.00	40,951,037.00	0.00	40,951,037.00	2.5%
Charter Schools General Purpose Entitlement - State Aid		8015	1,170,053.00	0.00	1,170,053.00	1,584,068.00	0.00	1,584,068.00	35.4%
State Aid - Prior Years		8019	(1,218,111.00)	0.00	(1,218,111.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	192,743.98	0.00	192,743.98	168,926.00	0.00	168,926.00	-12.4%
Timber Yield Tax		8022	2,500.10	0.00	2,500.10	1,553.00	0.00	1,553.00	-37.9%
Other Subventions/In-Lieu Taxes		8029	17,270.90	0.00	17,270.90	14,324.00	0.00	14,324.00	-17.1%
County & District Taxes Secured Roll Taxes		8041	29,889,347.80	0.00	29,889,347.80	22,812,786.00	0.00	22,812,786.00	-23.7%
Unsecured Roll Taxes		8042	1,483,958.30	0.00	1,483,958.30	1,530,088.00	0.00	1,530,088.00	3.1%
Prior Years' Taxes		8043	96,081.36	0.00	96,081.36	54,292.00	0.00	54,292.00	-43.5%
Supplemental Taxes		8044	94,232.08	0.00	94,232.08	132,898.00	0.00	132,898.00	41.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,709,349.18)	0.00	(10,709,349.18)	(2,389,170.00)	0.00	(2,389,170.00)	-77.7%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	1,904,010.00	0.00	1,904,010.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	212,157.00	0.00	212,157.00	219,996.00	0.00	219,996.00	3.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			63,075,883.34	0.00	63,075,883.34	65,080,798.00	0.00	65,080,798.00	3.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)		(298,347.00)	(298,347.00)		(298,347.00)	0.0%
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%

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)	
Special Education ADA Transfer	6500	8091		298,347.00	298,347.00		298,347.00	298,347.00	0.0%
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	230,086.00	0.00	230,086.00	149,679.00	0.00	149,679.00	-34.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(845,500.80)	0.00	(845,500.80)	(2,601,489.00)	0.00	(2,601,489.00)	207.7%
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			62,162,121.54	298,347.00	62,460,468.54	62,330,641.00	298,347.00	62,628,988.00	0.3%
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	2,140,032.94	2,140,032.94	0.00	1,441,077.00	1,441,077.00	-32.7%
Special Education Discretionary Grants		8182	0.00	427,879.49	427,879.49	0.00	241,991.00	241,991.00	-43.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,993.00	0.00	55,993.00	49,911.00	0.00	49,911.00	-10.9%
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		11,018,212.83	11,018,212.83		6,256,968.00	6,256,968.00	-43.2%
Vocational and Applied Technology Education	3500-3699	8290		104,660.00	104,660.00		103,120.00	103,120.00	-1.5%
Safe and Drug Free Schools	3700-3799	8290		39,597.00	39,597.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	3,593.15	2,018,200.20	2,021,793.35	0.00	221,953.00	221,953.00	-89.0%
TOTAL, FEDERAL REVENUE			59,586.15	15,748,582.46	15,808,168.61	49,911.00	8,265,109.00	8,315,020.00	-47.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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		329.00	329.00		24,000.00	24,000.00	7194.8%
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		3,459,978.00	3,459,978.00		3,590,389.00	3,590,389.00	3.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		476,779.00	476,779.00		475,159.00	475,159.00	-0.3%
Economic Impact Aid	7090-7091	8311		1,646,247.00	1,646,247.00		1,481,622.00	1,481,622.00	-10.0%
Spec. Ed. Transportation	7240	8311		138,416.00	138,416.00		138,151.00	138,151.00	-0.2%
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	1,813,712.00	0.00	1,813,712.00	1,875,321.00	0.00	1,875,321.00	3.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	499,514.19	0.00	499,514.19	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,360,294.93	229,731.00	1,590,025.93	1,319,013.00	207,953.00	1,526,966.00	-4.0%
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		106,286.39	106,286.39		0.00	0.00	-100.0%
Healthy Start	6240	8590		93,718.07	93,718.07		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		231,300.00	231,300.00		216,000.00	216,000.00	-6.6%
All Other State Revenue	All Other	8590	6,012,255.82	1,764,656.01	7,776,911.83	5,811,227.00	790,202.44	6,601,429.44	-15.1%
TOTAL, OTHER STATE REVENUE			9,685,776.94	8,147,440.47	17,833,217.41	9,005,561.00	6,923,476.44	15,929,037.44	-10.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	133,343.75	0.00	133,343.75	121,000.00	0.00	121,000.00	-9.3%
Interest		8660	184,463.37	0.00	184,463.37	107,076.00	0.00	107,076.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(64,633.62)	0.00	(64,633.62)	0.00	0.00	0.00	-100.0%
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	26,558.66	26,558.66	0.00	50,000.00	50,000.00	88.3%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	2,911.00	0.00	2,911.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	104,603.39	133,173.00	237,776.39	137,989.00	608,018.00	746,007.00	213.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,306,925.49	254,561.89	1,561,487.38	390,007.00	8,000.00	398,007.00	-74.5%
Tuition		8710	23,021.81	190,811.91	213,833.72	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,644,414.00	3,644,414.00		3,422,578.00	3,422,578.00	-6.1%
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			1,690,635.19	4,249,519.46	5,940,154.65	756,072.00	4,088,596.00	4,844,668.00	-18.4%
TOTAL REVENUES			73,598,119.82	28,443,889.39	102,042,009.21	72,142,185.00	19,575,528.44	91,717,713.44	-10.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,323,802.73	15,673,561.94	40,997,364.67	30,563,620.20	8,658,122.00	39,221,742.20	-4.3%
Certificated Pupil Support Salaries		1200	2,207,150.70	729,212.12	2,936,362.82	2,294,169.00	121,108.00	2,415,277.00	-17.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,036,676.19	545,191.91	3,581,868.10	3,189,446.00	514,515.00	3,703,961.00	3.4%
Other Certificated Salaries		1900	103,665.12	27,632.56	131,297.68	37,295.00	0.00	37,295.00	-71.6%
TOTAL, CERTIFICATED SALARIES			30,671,294.74	16,975,598.53	47,646,893.27	36,084,530.20	9,293,745.00	45,378,275.20	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	57,545.27	5,410,637.85	5,468,183.12	75,260.00	5,834,136.00	5,909,396.00	8.1%
Classified Support Salaries		2200	2,431,908.40	1,652,764.48	4,084,672.88	2,533,774.00	1,628,332.00	4,162,106.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	577,098.10	272,110.85	849,208.95	512,612.00	209,485.00	722,097.00	-15.0%
Clerical, Technical and Office Salaries		2400	3,222,848.94	532,528.24	3,755,377.18	3,360,376.00	313,427.00	3,673,803.00	-2.2%
Other Classified Salaries		2900	908,527.51	700,676.13	1,609,203.64	844,263.00	223,240.00	1,067,503.00	-33.7%
TOTAL, CLASSIFIED SALARIES			7,197,928.22	8,568,717.55	15,766,645.77	7,326,285.00	8,208,620.00	15,534,905.00	-1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,816,768.37	969,519.04	3,786,287.41	2,886,878.79	755,397.00	3,642,275.79	-3.8%
PERS		3201-3202	728,815.57	838,005.72	1,566,821.29	740,602.00	838,282.00	1,578,884.00	0.8%
OASDI/Medicare/Alternative		3301-3302	1,047,802.33	793,323.04	1,841,125.37	1,046,900.02	726,957.00	1,773,857.02	-3.7%
Health and Welfare Benefits		3401-3402	8,061,661.30	3,511,918.06	11,573,579.36	8,692,065.31	4,066,967.00	12,759,032.31	10.2%
Unemployment Insurance		3501-3502	309,487.36	147,913.02	457,400.38	653,711.36	270,464.00	924,175.36	102.0%
Workers' Compensation		3601-3602	647,833.95	563,452.22	1,211,286.17	1,119,426.51	418,668.00	1,538,094.51	27.0%
OPEB, Allocated		3701-3702	1,916,606.07	952,652.00	2,869,258.07	1,940,412.35	979,675.20	2,920,087.55	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	63,642.72	160,690.19	224,332.91	9,972.00	135,077.00	145,049.00	-35.3%
Other Employee Benefits		3901-3902	0.00	55.99	55.99	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			15,592,617.67	7,937,529.28	23,530,146.95	17,089,968.34	8,191,487.20	25,281,455.54	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,859.29	701,414.88	710,274.17	16,748.00	340,000.00	356,748.00	-49.8%
Books and Other Reference Materials		4200	35,488.62	85,799.31	121,287.93	8,093.00	10,000.00	18,093.00	-85.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	788,204.94	1,732,956.14	2,521,161.08	848,016.00	2,605,824.00	3,453,840.00	37.0%
Noncapitalized Equipment		4400	227,660.35	366,782.94	594,443.29	42,313.00	37,904.00	80,217.00	-86.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,060,213.20	2,886,953.27	3,947,166.47	915,170.00	2,993,728.00	3,908,898.00	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,643.39	292,911.00	367,554.39	62,656.00	27,600.00	90,256.00	-75.4%
Dues and Memberships		5300	23,607.25	5,544.99	29,152.24	34,508.00	3,300.00	37,808.00	29.7%
Insurance		5400 - 5450	635,456.32	13,537.00	648,993.32	690,759.00	13,537.00	704,296.00	8.5%
Operations and Housekeeping Services		5500	1,918,088.80	697.29	1,918,786.09	2,019,741.00	0.00	2,019,741.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	417,502.67	98,562.66	516,065.33	602,287.00	27,173.00	629,460.00	22.0%
Transfers of Direct Costs		5710	102,621.67	(102,621.67)	0.00	182,757.00	(182,757.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,204,662.85	2,114,651.25	3,319,314.10	1,017,379.00	904,462.00	1,921,841.00	-42.1%
Communications		5900	196,667.74	50,654.34	247,322.08	280,736.00	41,260.00	321,996.00	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,573,250.69	2,473,936.86	7,047,187.55	4,890,823.00	834,575.00	5,725,398.00	-18.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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	9,577.08	6,473.00	16,050.08	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	96,850.20	90,511.61	187,361.81	1,951.00	0.00	1,951.00	-99.0%
Equipment Replacement		6500	10,594.36	29,995.00	40,589.36	1,131.00	(126,997.56)	(125,866.56)	-410.1%
TOTAL, CAPITAL OUTLAY			117,021.64	126,979.61	244,001.25	3,082.00	(126,997.56)	(123,915.56)	-150.8%
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	(5,314.00)	0.00	(5,314.00)	11,235.00	0.00	11,235.00	-311.4%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	8,266.88	8,266.88	0.00	11,000.00	11,000.00	33.1%
Payments to County Offices		7142	0.00	412,497.70	412,497.70	0.00	390,955.00	390,955.00	-5.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	99,954.75	62,739.42	162,694.17	79,716.00	54,995.00	134,711.00	-17.2%
Other Debt Service - Principal		7439	652,379.06	249,767.95	902,147.01	672,985.00	240,000.00	912,985.00	1.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			747,019.81	733,271.95	1,480,291.76	763,936.00	696,950.00	1,460,886.00	-1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(844,047.84)	844,047.84	0.00	(1,028,972.00)	1,028,972.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,126.00)	0.00	(110,126.00)	(48,429.00)	0.00	(48,429.00)	-56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(954,173.84)	844,047.84	(110,126.00)	(1,077,401.00)	1,028,972.00	(48,429.00)	-56.0%
TOTAL EXPENDITURES			59,005,172.13	40,547,034.89	99,552,207.02	65,996,393.54	31,121,079.64	97,117,473.18	-2.4%

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	2,084,147.03	0.00	2,084,147.03	2,085,111.00	0.00	2,085,111.00	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	28,808.98	0.00	28,808.98	23,700.00	0.00	23,700.00	-17.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,112,956.01	0.00	2,112,956.01	2,108,811.00	0.00	2,108,811.00	-0.2%
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	85,492.72	0.00	85,492.72	366,951.00	0.00	366,951.00	329.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			85,492.72	0.00	85,492.72	366,951.00	0.00	366,951.00	329.2%
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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(11,050,621.06)	11,050,621.06	0.00	(11,545,551.00)	11,583,551.00	38,000.00	New
Contributions from Restricted Revenues		8990	818,217.00	(818,217.00)	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			(10,232,404.06)	10,232,404.06	0.00	(11,545,551.00)	11,583,551.00	38,000.00	New
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,204,940.77)	10,232,404.06	2,027,463.29	(9,803,691.00)	11,583,551.00	1,779,860.00	-12.2%

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	2,638,317.77	2,607,779.00	-1.2%
3) Other State Revenue		8300-8599	219,151.03	190,300.00	-13.2%
4) Other Local Revenue		8600-8799	794,270.96	732,000.00	-7.8%
5) TOTAL, REVENUES			3,651,739.76	3,530,079.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,285,963.54	1,482,858.00	15.3%
3) Employee Benefits		3000-3999	768,726.37	851,328.00	10.7%
4) Books and Supplies		4000-4999	1,495,460.00	1,443,310.00	-3.5%
5) Services and Other Operating Expenditures		5000-5999	79,385.14	71,105.00	-10.4%
6) Capital Outlay		6000-6999	9,580.73	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	110,126.00	48,429.00	-56.0%
9) TOTAL, EXPENDITURES			3,749,241.78	3,897,030.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,502.02)	(366,951.00)	276.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,492.72	366,951.00	329.2%
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			85,492.72	366,951.00	329.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,009.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,318.97	47,309.67	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,318.97	47,309.67	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,318.97	47,309.67	-20.2%
2) Ending Balance, June 30 (E + F1e)			47,309.67	47,309.67	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	45,877.31		
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	1,432.36		
Nutrition Services Fund	5310	9780	1,432.36		
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		47,309.67	
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	(384,921.37)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,971.33)		
b) in Banks		9120	19,785.80		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	305,399.62		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	315,638.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,025.47		
6) Stores		9320	45,877.31		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			301,834.03		
H. LIABILITIES					
1) Accounts Payable		9500	28,613.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	225,910.61		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			254,524.36		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			47,309.67		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	2,638,317.77	2,607,779.00	-1.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,638,317.77	2,607,779.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	219,151.03	190,300.00	-13.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			219,151.03	190,300.00	-13.2%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(430.71)	(5,000.00)	1060.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,853.04)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	800,554.71	737,000.00	-7.9%
TOTAL, OTHER LOCAL REVENUE			794,270.96	732,000.00	-7.8%
TOTAL, REVENUES			3,651,739.76	3,530,079.00	-3.3%

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	1,144,841.74	1,265,000.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	77,311.61	150,858.00	95.1%
Clerical, Technical and Office Salaries		2400	63,810.19	67,000.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,285,963.54	1,482,858.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	116,988.49	130,034.00	11.2%
OASDI/Medicare/Alternative		3301-3302	99,933.81	111,190.00	11.3%
Health and Welfare Benefits		3401-3402	342,512.83	363,559.00	6.1%
Unemployment Insurance		3501-3502	9,826.60	23,705.00	141.2%
Workers' Compensation		3601-3602	37,574.72	41,198.00	9.6%
OPEB, Allocated		3701-3702	107,576.00	115,429.00	7.3%
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	54,313.92	66,213.00	21.9%
TOTAL, EMPLOYEE BENEFITS			768,726.37	851,328.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,274.43	1,418,310.00	784.9%
Noncapitalized Equipment		4400	31,600.43	25,000.00	-20.9%
Food		4700	1,303,585.14	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,495,460.00	1,443,310.00	-3.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,756.81	5,077.00	6.7%
Dues and Memberships		5300	215.00	397.00	84.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,837.98	25,125.00	330.4%
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	59,494.51	32,902.00	-44.7%
Communications		5900	9,080.84	7,604.00	-16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,385.14	71,105.00	-10.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,580.73	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,580.73	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	110,126.00	48,429.00	-56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,126.00	48,429.00	-56.0%
TOTAL, EXPENDITURES			3,749,241.78	3,897,030.00	3.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	85,492.72	366,951.00	329.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,492.72	366,951.00	329.2%
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)			85,492.72	366,951.00	329.2%

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	(11,676.58)	2,500.00	-121.4%
5) TOTAL, REVENUES			(11,676.58)	2,500.00	-121.4%
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	283,432.27	30,000.00	-89.4%
6) Capital Outlay		6000-6999	555,889.37	193,148.00	-65.3%
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			839,321.64	223,148.00	-73.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(850,998.22)	(220,648.00)	-74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(850,998.22)	(220,648.00)	-74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,657.18	369,658.96	-69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,657.18	369,658.96	-69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,657.18	369,658.96	-69.7%
2) Ending Balance, June 30 (E + F1e)			369,658.96	149,010.96	-59.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	402,734.37		
Planned Carryover	0000	9780	402,734.37		
c) Undesignated Amount		9790	(33,075.41)		
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		182,086.37	
Unanticipated Projects	0000	9760		182,086.37	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(33,075.41)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	410,283.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,031.17		
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	1,917.48		
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			418,232.54		
H. LIABILITIES					
1) Accounts Payable		9500	48,573.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			48,573.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			369,658.96		

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	11,953.93	2,500.00	-79.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,630.51)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(11,676.58)	2,500.00	-121.4%
TOTAL REVENUES			(11,676.58)	2,500.00	-121.4%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,775.08	30,000.00	-89.2%
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	5,657.19	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,432.27	30,000.00	-89.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	555,889.37	193,148.00	-65.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			555,889.37	193,148.00	-65.3%
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			839,321.64	223,148.00	-73.4%

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	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	7,151,140.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	36,197.83	150,000.00	314.4%
5) TOTAL, REVENUES			7,187,337.83	150,000.00	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,128.48	0.00	-100.0%
3) Employee Benefits		3000-3999	12,732.60	0.00	-100.0%
4) Books and Supplies		4000-4999	343,894.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	308,925.09	2,500.00	-99.2%
6) Capital Outlay		6000-6999	4,974,767.25	3,698,368.00	-25.7%
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			5,674,447.99	3,700,868.00	-34.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,512,889.84	(3,550,868.00)	-334.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,282,230.82	0.00	-100.0%
b) Transfers Out		7600-7629	7,312,173.85	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,943.03)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,482,946.81	(3,550,868.00)	-339.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,959,486.56	25,442,433.37	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,959,486.56	25,442,433.37	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,959,486.56	25,442,433.37	6.2%
2) Ending Balance, June 30 (E + F1e)			25,442,433.37	21,891,565.37	-14.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	369,283.67		
Other Designations		9780	25,073,149.70		
Building Fund	0000	9780	25,073,149.70		
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		21,891,565.37	
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	25,121,338.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	369,283.67		
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	38,963.95		
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			25,529,585.82		
H. LIABILITIES					
1) Accounts Payable		9500	87,152.45		
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			87,152.45		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			25,442,433.37		

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	7,151,140.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,151,140.00	0.00	-100.0%
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	256,410.67	150,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(220,212.84)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,197.83	150,000.00	314.4%
TOTAL REVENUES			7,187,337.83	150,000.00	-97.9%

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	34,128.48	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			34,128.48	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,534.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,610.84	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,643.34	0.00	-100.0%
Unemployment Insurance		3501-3502	245.76	0.00	-100.0%
Workers' Compensation		3601-3602	935.22	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	763.44	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,732.60	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	343,894.57	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			343,894.57	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	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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	308,925.09	2,500.00	-99.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			308,925.09	2,500.00	-99.2%
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	4,783,871.15	3,698,368.00	-22.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	190,896.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,974,767.25	3,698,368.00	-25.7%
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			5,674,447.99	3,700,868.00	-34.8%

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	7,282,230.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,282,230.82	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	7,234,653.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,520.85	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,312,173.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	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)			(29,943.03)	0.00	-100.0%

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	1,096,724.63	1,010,000.00	-7.9%
5) TOTAL, REVENUES			1,096,724.63	1,010,000.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	216,855.65	285,825.00	31.8%
3) Employee Benefits		3000-3999	93,410.65	134,629.00	44.1%
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	420,927.92	2,767,398.00	557.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			731,194.22	3,187,852.00	336.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			365,530.41	(2,177,852.00)	-695.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,808.98	23,700.00	-17.7%
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			(28,808.98)	(23,700.00)	-17.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			336,721.43	(2,201,552.00)	-753.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,997,822.78	11,334,544.21	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,997,822.78	11,334,544.21	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,997,822.78	11,334,544.21	3.1%
2) Ending Balance, June 30 (E + F1e)			11,334,544.21	9,132,992.21	-19.4%
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	163,707.84		
Other Designations		9780	11,170,836.37		
Capital Facilities Fund	0000	9780	11,170,836.37		
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		9,132,992.21	
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	11,136,587.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	163,707.84		
b) in Banks		9120	36,215.36		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	(9,578.25)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,981.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			11,379,914.18		
H. LIABILITIES					
1) Accounts Payable		9500	45,369.97		
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			45,369.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,334,544.21		

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	217,903.74	220,000.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(83,960.35)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	962,781.24	790,000.00	-17.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,096,724.63	1,010,000.00	-7.9%
TOTAL REVENUES			1,096,724.63	1,010,000.00	-7.9%

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	216,855.65	285,825.00	31.8%
TOTAL, CLASSIFIED SALARIES			216,855.65	285,825.00	31.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,097.12	32,584.00	41.1%
OASDI/Medicare/Alternative		3301-3302	16,589.43	21,865.00	31.8%
Health and Welfare Benefits		3401-3402	41,230.56	63,115.00	53.1%
Unemployment Insurance		3501-3502	1,561.26	4,602.00	194.8%
Workers' Compensation		3601-3602	5,942.63	7,833.00	31.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,989.65	4,630.00	-7.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,410.65	134,629.00	44.1%
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	420,927.92	2,767,398.00	557.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			420,927.92	2,767,398.00	557.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			731,194.22	3,187,852.00	336.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,808.98	23,700.00	-17.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,808.98	23,700.00	-17.7%
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)			(28,808.98)	(23,700.00)	-17.7%

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	963,223.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	44,654.86	7,000.00	-84.3%
5) TOTAL, REVENUES			1,007,877.86	7,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	369,614.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			369,614.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			638,263.36	7,000.00	-98.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,294,539.06	0.00	-100.0%
b) Transfers Out		7600-7629	7,264,596.03	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,943.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			668,206.39	7,000.00	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	78,727.28	746,933.67	848.8%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			78,727.28	746,933.67	848.8%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			78,727.28	746,933.67	848.8%
2) Ending Balance, June 30 (E + F1e)			746,933.67	753,933.67	0.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash			0.00		
		9711			
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
		9770			
Designated for the Unrealized Gains of Investments and Cash in County Treasury			10,421.98		
		9775			
Other Designations			736,511.69		
		9780			
	0000	9780	618,415.39		
	7710	9780	118,096.30		
c) Undesignated Amount			0.00		
		9790			
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
		9711			
Stores				0.00	
		9712			
Prepaid Expenditures				0.00	
		9713			
All Others				0.00	
		9719			
b) Restricted				125,096.30	
		9740			
c) Committed					
Stabilization Arrangements				628,837.37	
		9750			
Other Commitments				0.00	
		9760			
d) Assigned					
Other Assignments				0.00	
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
		9789			
Unassigned/Unappropriated Amount				0.00	
		9790			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	708,978.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,421.98		
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	27,559.55		
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			746,960.05		
H. LIABILITIES					
1) Accounts Payable		9500	26.38		
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			26.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			746,933.67		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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	963,223.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			963,223.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,934.78	7,000.00	-81.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,720.08	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,654.86	7,000.00	-84.3%
TOTAL, REVENUES			1,007,877.86	7,000.00	-99.3%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	369,268.41	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	346.09	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			369,614.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			369,614.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	7,234,653.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	59,886.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,294,539.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	7,234,653.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	29,943.03	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,264,596.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			29,943.03	0.00	-100.0%

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

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	2,453,995.53	2,752,209.00	12.2%
5) TOTAL, REVENUES			2,453,995.53	2,752,209.00	12.2%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	174,526.76	0.00	-100.0%
6) Capital Outlay		6000-6999	552,949.53	820,417.00	48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			727,476.29	820,417.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,726,519.24	1,931,792.00	11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,084,147.03	2,085,111.00	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			(2,084,147.03)	(2,085,111.00)	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)			(357,627.79)	(153,319.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	978,023.32	620,395.53	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,023.32	620,395.53	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,023.32	620,395.53	-36.6%
2) Ending Balance, June 30 (E + F1e)			620,395.53	467,076.53	-24.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	9,470.57		
Other Designations		9780	610,924.96		
Special Reserve Fund for Capital Outlay Prj:	0000	9780	610,924.96		
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		467,076.53	
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	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	644,256.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,470.57		
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	12,392.96		
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			666,120.17		
H. LIABILITIES					
1) Accounts Payable		9500	45,724.64		
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			45,724.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			620,395.53		

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	2,424,222.00	2,722,209.00	12.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,931.49	30,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,157.96)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,453,995.53	2,752,209.00	12.2%
TOTAL, REVENUES			2,453,995.53	2,752,209.00	12.2%

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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

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	511.97	0.00	-100.0%
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	174,014.79	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,526.76	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	338,325.18	0.00	-100.0%
Land Improvements		6170	214,624.35	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	820,417.00	New
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			552,949.53	820,417.00	48.4%
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			727,476.29	820,417.00	12.8%

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	2,084,147.03	2,085,111.00	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			2,084,147.03	2,085,111.00	0.0%

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

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)			(2,084,147.03)	(2,085,111.00)	0.0%

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	29,803.55	13,808.00	-53.7%
4) Other Local Revenue		8600-8799	3,810,594.68	2,830,094.00	-25.7%
5) TOTAL, REVENUES			3,840,398.23	2,843,902.00	-25.9%
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	4,112,745.00	4,111,525.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,112,745.00	4,111,525.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(272,346.77)	(1,267,623.00)	365.4%
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)			(272,346.77)	(1,267,623.00)	365.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,848,223.20	4,575,876.43	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,223.20	4,575,876.43	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,223.20	4,575,876.43	-5.6%
2) Ending Balance, June 30 (E + F1e)			4,575,876.43	3,308,253.43	-27.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	66,023.68		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,509,852.75		
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		3,308,253.43	
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	4,491,406.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	66,023.68		
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	18,446.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,575,876.43		
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)			4,575,876.43		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	26,912.19	12,180.00	-54.7%
Other Subventions/In-Lieu Taxes		8572	2,891.36	1,628.00	-43.7%
TOTAL, OTHER STATE REVENUE			29,803.55	13,808.00	-53.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,501,145.74	2,631,368.00	-24.8%
Unsecured Roll		8612	255,555.46	133,031.00	-47.9%
Prior Years' Taxes		8613	6,610.73	4,810.00	-27.2%
Supplemental Taxes		8614	33,202.49	20,786.00	-37.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	60,226.65	40,099.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46,146.39)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,810,594.68	2,830,094.00	-25.7%
TOTAL, REVENUES			3,840,398.23	2,843,902.00	-25.9%

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	1,610,000.00	1,685,000.00	4.7%
Bond Interest and Other Service Charges		7434	2,502,745.00	2,426,525.00	-3.0%
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)			4,112,745.00	4,111,525.00	0.0%
TOTAL EXPENDITURES			4,112,745.00	4,111,525.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	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	2,588.55	4,721.00	82.4%
5) TOTAL, REVENUES			2,588.55	4,721.00	82.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,588.55	4,721.00	82.4%
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)			2,588.55	4,721.00	82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,078.42	246,666.97	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,078.42	246,666.97	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,078.42	246,666.97	1.1%
2) Ending Balance, June 30 (E + F1e)			246,666.97	251,387.97	1.9%
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	3,503.70		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	243,163.27		
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		251,387.97	
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	238,347.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,503.70		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,716.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,099.92		
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			246,666.97		
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)			246,666.97		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4,640.85	4,721.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,052.30)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,588.55	4,721.00	82.4%
TOTAL, REVENUES			2,588.55	4,721.00	82.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	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	(1,008.34)	0.00	-100.0%
5) TOTAL, REVENUES			(1,008.34)	0.00	-100.0%
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	65,646.21	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,646.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,654.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(66,654.55)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	66,916.62	262.07	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,916.62	262.07	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			66,916.62	262.07	-99.6%
2) Ending Net Assets, June 30 (E + F1e)			262.07	262.07	0.0%
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	139.56		
Other Designations		9780	122.51		
Self-Insurance Fund Interest	0000	9780	122.51		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		262.07	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,493.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	139.56		
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	122.56		
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			9,755.75		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	9,493.68		
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			9,493.68		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			262.07		

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	891.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,900.33)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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			(1,008.34)	0.00	-100.0%
TOTAL, REVENUES			(1,008.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	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%
ASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,646.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,646.21	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			65,646.21	0.00	-100.0%

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