

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed *Eileen Robinson* Date of Meeting: 9/19/2012
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

Chico Unified School District

2011-12

Unaudited Actuals Financial Report

Year Ending June 30, 2012

Board of Trustees

Dr. Andrea Lerner Thompson
President

Elizabeth Griffin
Vice President

Jann Reed
Member

Kelly Staley
Superintendent

Eileen Robinson
Clerk

Dr. Kathleen Kaiser
Member

Maureen Fitzgerald
Assistant Superintendent, Business
Services



Chico Unified School District
2011-12 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.

The Estimated Actuals presented with the Budget Adoption on June 20, 2012 were adjusted to best reflect the year end actuals.

The 2011-12 Unaudited Actuals reflects net change to the Unappropriated Fund Balance of \$24,826 from Estimated Actuals in June.

Chico Unified School District 2011-12 Unaudited Actuals

Unrestricted General Fund-Change from Estimated Actuals

2011-12 Unrestricted Beginning Fund Balance

\$19,839,912

	<i>Estimated Actuals</i>	Unaudited Actuals	Change from EA
Changes in Revenues:			
<i>Revenue Limit</i>	\$60,267,840	\$60,554,610	\$286,770
<i>Federal and State Revenues</i>	\$8,949,107	\$9,244,471	\$295,364
<i>Local Revenues/Donations</i>	\$925,196	\$1,303,675	\$378,479
<i>Transfers In</i>	\$2,108,811	\$2,123,837	\$15,026
<i>Contributions</i>	(\$11,588,885)	(\$11,979,372)	(\$390,487)
Total Change in Revenue	\$60,662,069	\$61,247,221	\$585,152
Changes in Expenditures			
<i>Salaries and Benefits</i>	\$59,047,066	\$59,174,314	\$127,248
<i>Books and Supplies/Donations</i>	\$942,867	\$536,552	(\$406,315)
<i>Services/Other Operating Expenses</i>	\$4,284,444	\$4,642,194	\$357,750
<i>Capital Outlay</i>	\$113,965	\$192,596	\$78,631
<i>Other Outgo/Indirect Costs</i>	(\$607,737)	(\$496,328)	\$111,409
<i>Tranfers Out</i>	\$0	\$0	\$0
	\$63,780,605	\$64,049,328	\$268,723
NET CHANGE TO FUND BALANCE	(\$3,118,536)	(\$2,802,107)	\$316,429

2011-12 Ending Fund Balance

\$17,354,234

9/18/2012

Chico Unified School District
 2012-13 Revised Budget
The Bottom Line - Unrestricted General Fund

Total Revenue/Transfers In	\$72,684,985
Total Expenditures/Transfers Out	(\$65,872,532)
Contributions to Restricted Programs	(\$12,168,032)
Net (Decrease) in Fund Balance	(\$5,355,579)
Beginning Fund Balance	<u>\$17,037,805</u>

Ending Fund Balance	\$11,682,226
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Components of Fund Balance:

<i>Reserve for Economic Uncertainties</i>	\$5,221,503
<i>Designated Carryover</i>	\$423,032
<i>Other Unrestricted Reserves</i>	\$240,095
<i>Other Restricted Reserves</i>	\$0

Undesignated Fund Balance	\$5,797,596
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Chico Unified School District
2012-13 Revised Budget
Multi Year Projection - Unrestricted General Fund Only

Multi-Year Scenario without Trigger cuts to Revenues

	2012-13 Revised	2013-14 Projected	2014-15 Projected
Total Revenue/Transfers In	\$72,684,985	\$74,517,363	\$76,120,712
Total Expenditures/Transfers Out	(\$65,872,532)	(\$67,191,886)	(\$68,511,239)
Contributions to Restricted Programs	(\$12,168,032)	(\$12,168,032)	(\$12,168,032)
Net (Decrease) in Fund Balance	(\$5,355,579)	(\$4,842,555)	(\$4,558,559)
Beginning Fund Balance	\$17,037,805	\$11,682,226	\$6,839,671
Ending Fund Balance	\$11,682,226	\$6,839,671	\$2,281,112
Components of Fund Balance:			
Unrestricted Carryover	\$423,032	\$394,074	\$394,074
Unrestricted Designations	\$240,095	\$240,095	\$240,095
3% Required Reserve for Economic Uncertainties	\$3,229,543	\$3,002,853	\$3,042,433
Undesignated Fund Balance	\$7,789,556	\$3,202,649	(\$1,395,490)
Additional 2% Reserve per Board Policy	\$1,991,960	\$2,001,902	\$2,050,466
Undesignated Fund Balance with BP Reserves	\$5,797,596	\$1,200,747	(\$3,445,956)

Chico Unified School District
2012-13 Revised Budget
Multi Year Projection - Unrestricted General Fund Only

Multi-Year Scenario WITH Trigger cuts to Revenues

	2012-13 Revised	2013-14 Projected	2014-15 Projected
Total Revenue/Transfers In	\$67,695,110	\$68,102,993	\$68,410,757
Total Expenditures/Transfers Out	(\$65,872,532)	(\$67,191,886)	(\$68,511,239)
Contributions to Restricted Programs	(\$12,168,032)	(\$12,168,032)	(\$12,168,032)
Net (Decrease) in Fund Balance	(\$10,345,454)	(\$11,256,925)	(\$12,268,514)
Beginning Fund Balance	\$17,037,805	\$6,692,351	(\$4,564,574)
Ending Fund Balance	\$6,692,351	(\$4,564,574)	(\$16,833,088)
Components of Fund Balance:			
Unrestricted Carryover	\$423,032	\$394,074	\$394,074
Unrestricted Designations	\$240,095	\$240,095	\$240,095
3% Required Reserve for Economic Uncertainties	\$3,229,543	\$3,002,853	\$3,042,433
Undesignated Fund Balance	\$2,799,681	(\$8,201,596)	(\$20,509,690)
Additional 2% Reserve per Board Policy	\$1,991,960	\$2,001,902	\$2,050,466
Undesignated Fund Balance with per BP Reserves	\$807,721	(\$10,203,498)	(\$22,560,156)

Chico Unified School District
2012-13 Revised Budget
On the Horizon...

On-Going Deficit Spending Issues

Expenditures growing faster than Revenues

November 2012 Elections

- ✓ **Prop 30 – Governor’s Tax Initiative**
- ✓ **Prop 38 – Munger Initiative**

First Interim Report due 12/15/2012



Chico Unified School District

**2011-12
Unaudited Actuals**

Board of Trustees

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

**2012-13
Revised Budget**

Superintendent

Kelly Staley

September 19, 2012

Assistant Superintendents

Bob Feaster, Human Resources
Maureen Fitzgerald, Business Services
Dave Scott, Education Services

General Fund Summary

- 2011-12 Unaudited Actuals
- 2012-13 Revised Budget

All Fund Summary

- 2011-12 Unaudited Actuals
- 2012-13 Revised Budget

Revised MYP

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

Supporting Documents

- SSC School District Financial Projection Dashboard

Chico Unified School District
2011-12 Unaudited Actuals

GENERAL FUND

BEGINNING FUND BALANCE:	\$22,740,652
<i>Fund Balance Restatements - Inspire Charter Fund Balance moved to Fund 09</i>	(\$172,948)
ADJUSTED BEGINNING FUND BALANCE:	\$22,567,704

REVENUES:	Unrestricted	Restricted	Total GF
Revenue Limit	\$60,554,610	\$0	\$60,554,610
Federal Revenue	\$50,965	\$13,743,334	\$13,794,299
State Revenue	\$9,193,506	\$8,224,485	\$17,417,991
Local Revenue	\$1,303,675	\$5,076,460	\$6,380,135
Transfers In	\$0	\$0	\$0
Other Sources	\$2,123,837	\$0	\$2,123,837
<i>Contributions</i>	<i>(\$11,979,372)</i>	<i>\$11,979,372</i>	<i>\$0</i>
TOTAL REVENUES	\$61,247,220	\$39,023,651	\$100,270,872

EXPENDITURES:			
Certificated Salaries	\$35,740,778	\$11,957,082	\$47,697,860
Classified Salaries	\$7,476,086	\$9,106,407	\$16,582,493
Employee Benefits	\$15,957,450	\$8,234,801	\$24,192,252
Books & Supplies	\$536,552	\$3,790,853	\$4,327,405
Services & Operating Expenses	\$4,642,194	\$2,875,317	\$7,517,511
Capital Outlay	\$192,596	\$204,138	\$396,735
Other Outgo	\$742,109	\$770,265	\$1,512,374
Indirect Costs	<i>(\$1,238,437)</i>	\$1,001,216	<i>(\$237,221)</i>
Transfers Out	\$0	\$0	\$0
TOTAL EXPENDITURES	\$64,049,328	\$37,940,080	\$101,989,408
Increase/(Decrease) to Fund Balance	(\$2,802,108)	\$1,083,571	(\$1,718,537)

ENDING FUND BALANCE:	\$20,849,168
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Components of Fund Balance			
Stores	\$25,000	\$0	\$25,000
Revolving Cash	\$280,912		\$280,912
Prepaid Expense	\$9,600		\$9,600
			\$0
Other Designated Reserves	\$423,032		\$423,032
2% Reserve per Board Policy	\$2,031,853		\$2,031,853
3% Required Reserve	\$3,047,780	\$0	\$3,047,780
Restricted Fund Balance	\$0	\$3,811,365	\$3,811,365
Unappropriated Fund Balance			\$11,219,626

Chico Unified School District
2012-13 Revised Budget

GENERAL FUND

BEGINNING FUND BALANCE: **\$20,849,168**

REVENUES:	Unrestricted	Restricted	Total GF
Revenue Limit	\$60,262,727	\$298,347	\$60,561,074
Federal Revenue	\$39,599	\$9,306,689	\$9,346,288
State Revenue	\$9,478,767	\$7,162,782	\$16,641,549
Local Revenue	\$818,781	\$4,474,936	\$5,293,717
Transfers In	\$2,085,111	\$0	\$2,085,111
Other Sources	\$0	\$0	\$0
<i>Contributions</i>	<i>(\$12,168,032)</i>	<i>\$12,168,032</i>	\$0
TOTAL REVENUES	\$60,516,953	\$33,410,786	\$93,927,739

EXPENDITURES:	Unrestricted	Restricted	Total GF
Certificated Salaries	\$36,560,779	\$9,805,674	\$46,366,452
Classified Salaries	\$7,563,591	\$8,663,702	\$16,227,293
Employee Benefits	\$17,611,560	\$8,012,692	\$25,624,252
Books & Supplies	\$980,950	\$3,087,893	\$4,068,843
Services & Operating Expenses	\$4,380,090	\$2,237,090	\$6,617,180
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$320,540	\$302,251	\$622,791
Indirect Costs	<i>(\$1,544,978)</i>	<i>\$1,287,709</i>	<i>(\$257,269)</i>
Transfers Out	\$0	\$0	\$0
TOTAL EXPENDITURES	\$65,872,532	\$33,397,010	\$99,269,542
 Increase/(Decrease) to Fund Balance	 <i>(\$5,355,579)</i>	 \$13,776	 <i>(\$5,341,804)</i>

ENDING FUND BALANCE: **\$15,507,364**

Components of Fund Balance			
Stores	\$25,000	\$0	\$25,000
Revolving Cash	\$172,364		\$172,364
Prepaid Expense	\$42,731		\$42,731
			\$0
Other Designated Reserves-DAS	\$423,032		\$423,032
2% Reserve per Board Policy	\$1,991,960		\$1,991,960
3% Required Reserve	\$3,229,542	\$0	\$3,229,542
Restricted Fund Balance	\$0	\$3,825,141	\$3,825,141
Unappropriated Fund Balance			\$5,797,595

Chico Unified School District
FUND SUMMARY

2011-12 Unaudited Actuals

	General Fund Unrestricted	General Fund Restricted	General Fund TOTAL Fund 01	Inspire Charter Fund Fund 09	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 57	Total Other Funds	Total All Funds
INCOME															
Revenue Limit	60,554,610	0	60,554,610	2,152,549	0	0	0	0	0	0	0	0	0	2,152,549	62,707,159
Federal Sources	50,965	13,743,334	13,794,299	110,376	3,585,950	0	0	0	0	0	0	0	0	3,696,326	17,490,625
Other State Revenues	9,193,506	8,224,485	17,417,991	264,364	309,390	0	0	0	0	0	37,561	0	0	611,314	18,029,305
Other Local Revenues	1,303,675	5,076,460	6,380,135	25,797	820,696	3,201	60,555	1,119,023	113,267	2,976,699	3,899,543	2,889	0	9,021,671	15,401,806
TOTAL REVENUES	71,102,756	27,044,279	98,147,035	2,553,086	4,716,035	3,201	60,555	1,119,023	113,267	2,976,699	3,937,104	2,889	0	15,481,859	113,628,894
EXPENDITURES															
Certificated Salaries	35,740,778	11,957,082	47,697,860	1,039,646	0	0	0	0	0	0	0	0	0	1,039,646	48,737,506
Classified Salaries	7,476,086	9,106,407	16,582,493	108,570	1,580,961	0	15,120	300,181	0	0	0	0	0	2,004,831	18,587,324
Employee Benefits	15,957,450	8,234,801	24,192,251	375,800	655,964	0	0	126,854	0	0	0	0	0	1,158,618	25,350,869
Books and Supplies	536,552	3,790,853	4,327,405	239,045	1,726,635	0	15,510	69,149	0	0	0	0	0	2,044,340	6,371,745
Services, Other Operating Expenses	4,642,194	2,875,317	7,517,511	444,471	77,576	200,317	44,895	80,222	29,155	200,380	0	0	0	1,077,016	8,594,527
Capitol Outlay	192,596	204,138	396,734	0	0	86,680	2,587,685	437,309	0	38,329	0	0	0	3,150,004	3,546,738
Other Outgo	742,109	770,265	1,512,374	0	0	0	0	0	0	0	2,918,825	0	0	2,918,825	4,431,199
Direct Support/Indirect Costs	(1,238,437)	1,001,216	(237,221)	83,658	153,563	0	0	0	0	0	0	0	0	237,221	0
TOTAL EXPENDITURES	64,049,328	37,940,079	101,989,407	2,285,189	4,134,699	286,998	2,663,210	1,013,717	29,155	298,709	2,918,825	0	0	13,630,501	115,619,908
INTERFUND TRANSFERS															
Transfers In	2,123,837	0	2,123,837	0	0	0	0	0	7,234,653	0	0	0	0	7,234,653	9,358,490
Transfers Out	0	0	0	0	0	0	(7,234,653)	(29,646)	0	(2,094,068)	0	0	(123)	(9,358,490)	(9,358,490)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	(11,979,372)	11,979,372	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	(9,855,535)	11,979,372	2,123,837	0	0	0	(7,234,653)	(29,646)	7,234,653	(2,094,068)	0	0	(123)	(2,123,837)	0
Net Incr/Decr in Fund Balance	(2,802,107)	1,083,572	(1,718,535)	267,897	521,337	(283,797)	(9,837,308)	75,660	7,318,765	643,923	1,018,279	2,889	(123)	(272,478)	0
FUND BALANCE															
Beginning Fund Balance	19,839,912	2,727,792	22,567,704	172,952	47,310	369,659	25,442,433	11,334,544	746,934	620,396	4,575,876	246,667	262	43,557,033	66,124,737
Ending Fund Balance	17,037,805	3,811,364	20,849,169	440,849	588,646	85,862	15,605,125	11,410,205	8,065,698	1,264,318	5,594,155	249,556	140	43,284,555	64,133,724
Components of Fund Balance:															
Designated Reserves	738,544	0	738,544	0	53,777	0	0	0	0	0	0	0	0	53,777	792,322
Stores	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2% Reserve Per BP	2,031,853	0	2,031,853	0	0	0	0	0	0	0	0	0	0	0	2,031,853
3% Required Reserve	3,047,780	0	3,047,780	0	0	0	0	0	0	0	0	0	0	0	3,047,780
Charter School Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	3,811,364	3,811,364	17,798	514,869	85,862	15,605,125	11,410,205	8,065,698	1,264,318	5,594,155	249,556	140	42,807,725	46,619,089
Unappropriated Fund Balance	11,219,628	0	11,219,628	423,051	0	0	0	0	0	0	0	0	0	423,052	11,642,680

Chico Unified School District
2011-12 Unaudited Actuals and 2012-13 Revised Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Acts v Unaudited Acts	2012-13 Revised Budget B	Variance Adopted v 13-14 C g-e	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E i-g	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	60,267,840	60,554,610	286,770	60,262,727	1,882,379	62,145,105	1,653,349	63,788,454
Federal Sources	8100-8299	50,965	50,965	0	39,599	0	39,599	0	39,599
Other State Revenues	8300-8599	8,698,142	9,193,506	295,364	9,478,767	0	9,478,767	0	9,478,767
Other Local Revenues	8600-8799	925,196	1,303,675	378,479	818,781	(50,000)	768,781	(50,000)	718,781
TOTAL REVENUES		70,142,143	71,102,755	960,612	70,599,874	1,832,379	72,432,252	1,603,349	74,035,601
EXPENDITURES									
Certificated Salaries	1000-1999	35,075,084	35,740,778	665,694	36,580,779	413,261	36,974,040	413,261	37,387,301
Classified Salaries	2000-2999	7,249,926	7,476,086	226,160	7,563,591	265,000	7,828,591	265,000	8,093,591
Employee Benefits	3000-3999	16,722,056	15,957,450	(764,606)	17,611,560	491,092	18,102,853	491,092	18,593,745
Books and Supplies	4000-4999	942,867	536,552	(406,315)	980,950	0	980,950	0	980,950
Services, Other Operating Expenses	5000-5999	4,204,444	4,642,194	357,750	4,380,090	150,000	4,530,090	150,000	4,680,090
Capitol Outlay	6000-6999	113,965	192,596	78,631	0	0	0	0	0
Other Outgo	7100-7299								
7400-7499		763,936	742,109	(21,827)	320,540	0	320,540	0	320,540
Direct Support/Indirect Costs	7300-7399	(1,371,673)	(1,238,437)	133,236	(1,544,978)	0	(1,544,978)	0	(1,544,978)
TOTAL EXPENDITURES		63,780,605	64,049,328	268,723	65,872,532	1,319,353	67,191,886	1,319,353	68,511,239
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		6,361,538	7,053,427	691,889	4,727,342	513,025	5,240,367	283,996	5,524,363
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8979	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(11,588,885)	(11,979,372)	(390,487)	(12,168,032)	0	(12,168,032)	0	(12,168,032)
TOTAL OTHER FINANCING SOURCES/USES		(9,480,074)	(9,855,535)	(375,461)	(10,082,921)	0	(10,082,921)	0	(10,082,921)
NET INCREASE (DECREASE) IN FUND BALANCE		(3,118,536)	(2,802,108)	316,428	(5,355,579)	513,025	(4,842,504)	283,996	(4,558,508)
Beginning Fund Balance		20,011,910	20,011,910		17,037,805		11,682,225		6,839,671
Audited Beginning Balance	<i>Restatements</i>	20,011,910	19,839,912	(171,997)	17,037,805		0		0
Ending Fund Balance		16,893,374	17,037,805		11,682,225		6,839,671		2,281,113
Components of Fund Balance:									
a) Nonspendable									
Revolving Cash		25,000	25,000		25,000		25,000		25,000
Stores		172,364	280,912	108,548	172,364		172,364		172,364
Prepaid Expenditures		42,731	9,600	(33,131)	42,731		42,731		42,731
b) Restricted		0	0	0	0		0		0
c) Committed		0	0	0	0		0		0
Additional 2% Reserves per Board Policy		2,025,761	2,031,853	6,092	1,991,960		2,001,902		0
Misc. Unrestricted Carryover		152,472	423,032	270,560	423,032		152,472		152,472
d) Assigned		0	0	0	0		0		0
Restricted Fund Balances		0	0	0	0		0		0
e) Unassigned/Unappropriated		0	0	0	0		0		0
3% Required Reserve		3,038,642	3,047,780	9,138	3,229,543		3,002,853		3,042,433
DAS		241,602			0		241,602		241,602
Unappropriated Fund Balance		11,194,802	11,219,627	24,826	5,797,595		1,442,348		(1,395,490)

Chico Unified School District
2011-12 Unaudited Actuals and 2012-13 Revised Budget

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION									
		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Acts v. Unaudited Acts	2012-13 Adopted Budget B	Variance Adopted v. 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E f-e	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	288,347	0	(288,347)	288,347	0	288,347	0	288,347
Federal Sources	8100-8299	12,555,431	13,743,334	1,188,203	9,306,688	(6,686)	9,300,000	0	9,300,000
Other State Revenues	8300-8599	8,167,828	8,224,485	66,659	7,162,782	(12,782)	7,160,000	0	7,150,000
Other Local Revenues	8600-8799	4,658,331	5,078,480	217,129	4,474,836	(74,936)	4,400,000	0	4,400,000
TOTAL REVENUES		25,670,635	27,044,280	1,173,845	21,242,753	(84,406)	21,148,347	0	21,148,347
EXPENDITURES									
Certificated Salaries	1000-1999	10,252,857	11,957,082	1,704,425	9,805,874	(305,674)	9,500,000	0	9,500,000
Classified Salaries	2000-2999	8,463,543	9,106,407	642,864	8,663,702	(263,702)	8,400,000	0	8,400,000
Employee Benefits	3000-3999	8,597,007	8,234,001	(362,706)	8,012,982	(112,692)	7,800,000	0	7,800,000
Books and Supplies	4000-4999	6,997,033	3,790,853	(3,206,180)	3,087,993	212,107	3,300,000	0	3,300,000
Services, Other Operating Expenses	5000-5999	1,123,560	2,875,317	1,751,757	2,237,090	82,910	2,300,000	0	2,300,000
Capitol Outlay	8000-6999	126,998	204,138	77,140	0	(126,998)	0	0	0
Other Outgo	7100-7299								
	7400-7499	696,950	770,285	73,315	302,251	0	302,251	0	302,251
Direct Support/Indirect Costs	7300-7399	1,249,885	1,001,218	(248,669)	1,287,709	(87,709)	1,200,000	0	1,200,000
TOTAL EXPENDITURES		37,507,433	37,940,080	432,647	33,397,010	(621,767)	32,002,251	0	32,002,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(11,836,798)	(10,895,801)	740,897	(12,154,267)	527,350	(11,753,004)	0	(11,763,004)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	0	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8970	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	11,588,885	11,079,372	390,487	12,168,032	0	12,168,032	0	12,168,032
TOTAL OTHER FINANCING SOURCES/USES		11,588,885	11,079,372	390,487	12,168,032	0	12,168,032	0	12,168,032
NET INCREASE (DECREASE) IN FUND BALANCE		(47,913)	1,083,571	1,131,494	13,775	527,350	414,128	0	414,128
Beginning Fund Balance		2,728,742	2,728,742		3,811,383		3,825,138		4,239,266
	<i>Restatements</i>		(951)						
Ending Fund Balance		2,680,829	3,811,383		3,825,138		4,239,266		4,653,394
Components of Fund Balance:									
b) Restricted		2,680,829	3,811,383	1,130,534	3,825,138		4,239,266		4,653,394
			0						
			0						
			0						
Unappropriated Fund Balance		0	0		0		0		0

Chico Unified School District
2011-12 Unaudited Actuals and 2012-13 Revised Budget

TOTAL GENERAL FUND

MULTY-YEAR PROJECTION

		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Acta v Unaudited Act	2012-13 Adopted Budget B	Variance Adopted v 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v 14-15 E f-d	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	60,566,187	60,554,810	(11,577)	60,561,074	1,882,379	62,443,452	1,653,349	64,098,801
Federal Sources	8100-8299	12,606,096	13,794,299	1,188,203	9,346,286	(6,699)	9,339,599	0	9,339,599
Other State Revenues	8300-8599	17,055,968	17,417,991	362,023	16,641,549	(12,782)	16,628,767	0	16,628,767
Other Local Revenues	8600-8799	5,784,527	6,380,135	595,608	5,293,717	(124,936)	5,168,781	(50,000)	5,118,781
TOTAL REVENUES		96,012,778	98,147,035	2,134,257	91,842,627	1,737,972	93,580,599	1,603,349	95,183,948
EXPENDITURES									
Certificated Salaries	1000-1999	45,327,741	47,697,860	2,370,119	46,366,452	107,587	46,474,040	413,261	46,887,301
Classified Salaries	2000-2999	15,713,469	16,582,493	869,024	16,227,293	1,298	16,228,591	265,000	16,483,591
Employee Benefits	3000-3999	25,319,063	24,192,252	(1,126,811)	25,624,252	378,401	26,002,653	491,092	26,493,745
Books and Supplies	4000-4999	7,939,900	4,327,405	(3,612,495)	4,068,843	212,107	4,280,950	0	4,280,950
Services, Other Operating Expenses	5000-5999	5,408,004	7,517,511	2,109,507	6,617,180	212,910	6,830,090	150,000	6,980,090
Capitol Outlay	6000-6999	240,963	396,735	155,772	0	0	0	0	0
Other Outgo	7100-7299 7400-7499	1,460,886	1,512,374	51,488	622,791	0	622,791	0	622,791
Direct Support/Indirect Costs	7300-7399	(121,988)	(237,221)	(115,233)	(257,269)	(87,709)	(344,978)	0	(344,978)
TOTAL EXPENDITURES		101,288,038	101,989,408	701,370	99,269,542	824,594	100,094,137	1,319,353	101,413,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		(5,275,260)	(3,842,373)	1,432,887	(7,426,915)	913,378	(6,513,537)	283,996	(6,229,541)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8979	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
NET INCREASE (DECREASE) IN FUND BALANCE		(3,166,449)	(1,718,537)	1,447,912	(5,341,804)	913,378	(4,428,426)	283,996	(4,144,430)
Beginning Fund Balance		22,740,652	22,740,652		20,849,168		15,507,363		11,078,937
Audited Beginning Balance	<i>Restatements</i>	22,740,652	22,567,704	(172,948)	20,849,168		15,507,363		11,078,937
Ending Fund Balance		19,574,203	20,849,168	1,274,965	15,507,363		11,078,937		6,934,507
Components of Fund Balance:									
a) Nonspendable									
Revolving Cash		25,000	25,000		25,000		25,000		25,000
Stores		172,364	280,912	108,548	172,364		172,364		172,364
Prepaid Expenditures		42,731	9,900	(32,831)	42,731		42,731		42,731
b) Restricted		2,680,829	3,811,363	1,130,534	3,825,138		4,239,266		4,653,394
c) Committed									
Additional 2% Reserves per Board Policy		2,025,761	2,031,853	6,092	1,991,960		2,001,902		0
Misc Unrestricted Carryover		152,472	423,032	270,560	423,032		152,472		152,472
d) Assigned									
Restricted Fund Balances		0	0	0	0		0		0
e) Unassigned/Unappropriated									
3% Required Reserve		3,038,642	3,047,780	9,138	3,229,843		3,002,853		3,042,433
DAS		241,602			0		241,602		241,602
Unappropriated Fund Balance		11,194,802	11,219,627	24,826	5,797,595		1,442,349		(1,395,489)

Chico Unified School District
 2011-12 Unaudited Actuals and 2012-13 Revised Budget
UNRESTRICTED GENERAL FUND WITH TRIGGER REDUCTIONS

MULTI-YEAR PROJECTION									
		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Acts v Unaudited Acts	2012-13 Revised Budget B	Variance Adopted v 13-14 C g-e	2013-14 Projected Budget D	Variance 13-14 v 14-15 E f-g	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	60,267,840	60,554,610	286,770	55,272,852	1,882,379	55,730,735	1,653,349	56,088,499
Federal Sources	8100-8299	50,985	50,985	0	39,599	0	39,599	0	39,599
Other State Revenues	8300-8599	8,808,142	8,193,506	295,364	9,478,767	0	9,478,767	0	9,478,767
Other Local Revenues	8600-8799	925,196	1,303,675	378,479	818,781	(50,000)	768,781	(50,000)	718,781
TOTAL REVENUES		70,142,143	71,102,755	960,612	65,609,999	1,832,379	66,017,882	1,603,349	66,325,646
EXPENDITURES									
Certificated Salaries	1000-1999	35,075,084	35,740,778	665,694	36,560,779	413,261	36,974,040	413,261	37,387,301
Classified Salaries	2000-2999	7,249,926	7,476,086	226,160	7,563,591	265,000	7,828,591	265,000	8,093,591
Employee Benefits	3000-3999	16,722,066	15,957,450	(764,606)	17,811,560	491,092	18,102,653	491,092	18,593,745
Books and Supplies	4000-4999	942,867	536,552	(406,315)	980,950	0	980,950	0	980,950
Services, Other Operating Expenses	5000-5999	4,284,444	4,642,194	357,750	4,360,090	150,000	4,530,090	150,000	4,680,090
Capitol Outlay	6000-6999	113,965	192,596	78,631	0	0	0	0	0
	7100-7299								
Other Outgo	7400-7499	763,936	742,109	(21,827)	320,540	0	320,540	0	320,540
Direct Support/Indirect Costs	7300-7399	(1,371,673)	(1,238,437)	133,236	(1,544,978)	0	(1,544,978)	0	(1,544,978)
TOTAL EXPENDITURES		63,780,605	64,049,328	268,723	65,872,532	1,319,353	67,191,886	1,319,353	68,511,239
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		6,361,538	7,053,427	691,889	(262,533)	513,025	(1,174,004)	283,996	(2,185,593)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8979	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(11,508,885)	(11,979,372)	(390,487)	(12,168,032)	0	(12,168,032)	0	(12,168,032)
TOTAL OTHER FINANCING SOURCES/USES		(9,480,074)	(9,855,535)	(375,461)	(10,082,921)	0	(10,082,921)	0	(10,082,921)
NET INCREASE (DECREASE) IN FUND BALANCE									
		(3,118,530)	(2,802,108)	316,428	(10,345,454)	513,025	(11,266,925)	283,996	(12,268,514)
Beginning Fund Balance									
		20,011,910	20,011,910		17,037,805		6,692,350		(4,564,574)
Audited Beginning Balance									
		20,011,910	19,839,912		17,037,805		0		0
Ending Fund Balance									
		16,893,374	17,037,805		6,692,350		(4,564,574)		(16,833,088)
Components of Fund Balance:									
a) Nonspendable									
	Revolving Cash	25,000	25,000		25,000		25,000		25,000
	Stores	172,364	280,912		172,364		172,364		172,364
	Prepaid Expenditures	42,731	9,600		42,731		42,731		42,731
b) Restricted									
		0	0		0		0		0
c) Committed									
	Additional 2% Reserves per Board Policy	2,025,761	2,031,853		1,991,860		2,001,902		0
	Misc. Unrestricted Carryover	152,472	423,032		423,032		152,472		152,472
d) Assigned									
	Restricted Fund Balances	0	0		0		0		0
e) Unassigned/Unappropriated									
	3% Required Reserve	3,038,642	3,047,780		3,229,543		3,002,853		3,042,433
	DAS	241,602			0		241,602		241,602
Unappropriated Fund Balance									
		11,194,802	11,219,627	24,826	807,720		(9,961,897)		(20,509,690)

Chico Unified School District
2011-12 Unaudited Actuals and 2012-13 Revised Budget

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION									
		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Acts v Unaudited Acts	2012-13 Adopted Budget B	Variance Adopted v 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v 14-15 E f-e	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	298,347	0	(298,347)	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	12,555,131	13,743,334	1,188,203	9,306,888	(8,689)	9,300,000	0	9,300,000
Other State Revenues	8300-8599	8,157,826	8,224,485	66,659	7,162,782	(12,782)	7,160,000	0	7,160,000
Other Local Revenues	8900-8709	4,859,331	5,078,460	217,129	4,474,936	(174,936)	4,400,000	0	4,400,000
TOTAL REVENUES		25,870,635	27,044,280	1,173,645	21,242,753	(94,406)	21,148,347	0	21,148,347
EXPENDITURES									
Certificated Salaries	1000-1999	10,252,857	11,957,092	1,704,235	9,865,874	(305,674)	9,500,000	0	9,500,000
Classified Salaries	2000-2999	8,463,543	9,106,407	642,864	8,863,702	(263,702)	8,400,000	0	8,400,000
Employee Benefits	3000-3999	8,597,007	8,234,801	(362,206)	8,012,882	(112,892)	7,900,000	0	7,900,000
Books and Supplies	4000-4999	6,097,033	3,790,853	(3,206,180)	3,067,893	212,107	3,300,000	0	3,300,000
Services, Other Operating Expenses	5000-5999	1,123,580	2,875,317	1,751,737	2,237,089	62,910	2,300,000	0	2,300,000
Capital Outlay	6000-6999	128,898	204,138	77,140	0	(128,898)	0	0	0
	7100-7299								
Other Outgo	7400-7499	698,650	770,285	73,315	302,251	0	302,251	0	302,251
Direct Support/Indirect Costs	7300-7399	1,249,885	1,001,216	(248,669)	1,267,789	(87,706)	1,200,000	0	1,200,000
TOTAL EXPENDITURES		37,507,433	37,940,090	432,647	33,397,810	(821,757)	32,802,251	0	32,802,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		(11,636,798)	(10,895,801)	740,997	(12,154,257)	527,360	(11,753,004)	0	(11,753,004)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	0	0	0	0	0	0	0	0
b) Out	7610-7829	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8979	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	11,588,885	11,979,372	390,487	12,168,032	0	12,168,032	0	12,168,032
TOTAL OTHER FINANCING SOURCES/USES		11,588,885	11,979,372	390,487	12,168,032	0	12,168,032	0	12,168,032
NET INCREASE (DECREASE) IN FUND BALANCE		(47,913)	1,083,571	1,131,494	13,775	527,350	414,128	0	414,128
Beginning Fund Balance		2,728,742	2,728,742		3,811,363		3,825,138		4,239,266
	<i>Reallocations</i>		<i>(854)</i>						
Ending Fund Balance		2,680,829	3,811,363		3,825,138		4,239,266		4,653,394
Components of Fund Balance:									
b) Restricted		2,680,829	3,811,363	1,130,534	3,825,138		4,239,266		4,653,394
			0						
			0						
			0						
Unappropriated Fund Balance		0	0		0		0		0

Chico Unified School District
2011-12 Unaudited Actuals and 2012-13 Revised Budget

TOTAL GENERAL FUND WITH TRIGGER REDUCTIONS

MULTY-YEAR PROJECTION									
		2011-12 Estimated Actuals A	2010-11 Unaudited Actuals	Change Estimated Accts v Unaudited Accts	2012-13 Adopted Budget B	Variance Adopted v 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E f-d	2014-15 Projected Budget F
REVENUES									
Revenue Limit Sources	8010-8099	60,566,187	60,554,610	(11,577)	55,571,199	457,883	66,029,082	357,764	56,386,846
Federal Sources	8100-8299	12,606,096	13,794,299	1,188,203	9,346,288	(6,689)	9,339,599	0	9,339,599
Other State Revenues	8300-8599	17,055,968	17,417,991	362,023	16,841,549	(12,782)	16,628,787	0	16,628,787
Other Local Revenues	8600-8799	5,784,527	6,380,135	595,608	5,293,717	(124,936)	5,168,781	(50,000)	5,118,781
TOTAL REVENUES		96,012,778	98,147,035	2,134,257	86,852,752	313,477	87,166,229	307,764	87,473,993
EXPENDITURES									
Certificated Salaries	1000-1999	45,327,741	47,697,860	2,370,119	46,366,452	107,587	46,474,040	413,261	46,887,301
Classified Salaries	2000-2999	15,713,469	16,582,493	869,024	16,227,293	1,298	16,228,591	265,000	16,493,591
Employee Benefits	3000-3999	25,319,063	24,192,252	(1,126,811)	25,624,252	378,401	26,002,653	491,092	26,493,745
Books and Supplies	4000-4999	7,939,900	4,327,405	(3,612,495)	4,068,843	212,107	4,280,950	0	4,280,950
Services, Other Operating Expenses	5000-5999	5,409,004	7,517,511	2,109,507	6,617,180	212,910	6,830,090	150,000	6,980,090
Capitol Outlay	6000-6999	240,963	396,735	155,772	0	0	0	0	0
	7100-7299								
Other Outgo	7400-7499	1,460,886	1,512,374	51,488	622,791	0	622,791	0	622,791
Direct Support/Indirect Costs	7300-7399	(121,988)	(237,221)	(115,233)	(257,269)	(87,709)	(344,978)	0	(344,978)
TOTAL EXPENDITURES		101,288,038	101,989,408	701,370	99,269,542	824,594	100,094,137	1,319,353	101,413,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(5,275,260)	(3,842,373)	1,432,887	(12,416,790)	(511,117)	(12,927,906)	(1,011,589)	(13,939,497)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In	8910-8929	2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0	0	0
Other Sources/Uses									
a) Sources	8930-8979	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,108,811	2,123,837	15,026	2,085,111	0	2,085,111	0	2,085,111
NET INCREASE (DECREASE) IN FUND BALANCE		(3,166,449)	(1,718,537)	1,447,912	(10,331,679)	(511,117)	(10,842,797)	(1,011,589)	(11,854,386)
Beginning Fund Balance		22,740,652	22,740,652		20,849,168		10,517,488		(326,308)
Audited Beginning Balance	<i>Restatements</i>	22,740,652	22,567,704	(172,948)	20,849,168		10,517,488		(325,308)
Ending Fund Balance		19,574,203	20,849,168	1,274,965	10,517,488		(325,308)		(12,179,694)
Components of Fund Balance:									
a) Nonspendable									
Revolving Cash		25,000	25,000		25,000		25,000		25,000
Stores		172,364	280,912	108,548	172,364		172,364		172,364
Prepaid Expenditures		42,731	9,600	(33,131)	42,731		42,731		42,731
b) Restricted		2,680,829	3,811,363	1,130,534	3,825,138		4,239,266		4,653,394
c) Committed									
Additional 2% Reserves per Board Policy		2,025,761	2,031,853	6,092	1,991,980		2,001,902		0
Misc. Unrestricted Carryover		152,472	423,032	270,560	423,032		152,472		152,472
d) Assigned									
Restricted Fund Balances		0	0	0	0		0		0
e) Unassigned/Unappropriated									
3% Required Reserve		3,038,642	3,047,780	9,138	3,229,543		3,002,853		3,042,433
DAS		241,602			0		241,602		241,602
Unappropriated Fund Balance		11,194,602	11,219,627	24,826	897,720		(3,961,896)		(20,604,690)

SSC School District and County Office Financial Projection Dashboard 2012-13 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2012-13 adopted State Budget. The statutory COLA, CPI, and ten-year T-bill planning factors reflect economic forecasts as of the adopted State Budget to date. 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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.24%	2.30% ¹	2.50%	2.60%	2.80%
K-12 Revenue Limit Deficit %	20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %	20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA if tax initiative passes	—	0.00%	0.00% ¹	2.50%	2.60%	2.80%
Trigger Cuts – Deficit Factor	Included in deficit factor ²	28.814% ³	28.814%	28.814%	28.814%	28.814%
Net Revenue Limit Change: K-12 COEs	-1.06%	1.08%	0.00%	2.50%	2.60%	2.80%
Special Education COLA (on state and local share only)	0.00%	0.00%	0.00%	2.50%	2.60%	2.80%
State Categorical Funding COLA (including adult education and ROC/P)						
Tier I	0.00%	0.00%	0.00%	2.50%	N/A	N/A
Tier II	0.00%	0.00%	0.00%	2.50%	N/A	N/A
Tier III	0.00%	0.00%	0.00%	2.50%	N/A	N/A
California CPI	2.42%	2.10%	2.20%	2.40%	2.50%	2.70%
California Lottery						
Base	\$123.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00
Proposition 20	\$29.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Interest Rate for Ten-Year Treasuries	1.92%	1.90%	2.30%	2.60%	2.70%	2.90%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,536
2012-13 Inflation Increase @ 3.24% COLA	202	243	212
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,076	\$5,153	\$5,308	\$6,141
Categorical Block Grant (est.) ⁴	400	400	400	400
Total	\$5,476	\$5,553	\$5,708	\$6,541
Trigger Cuts ⁵	<\$426>	<\$433>	<\$446>	<\$516>

¹While a positive statutory COLA is projected for 2013-14, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

²The 2011-12 revenue limit trigger cut was contained in the 2011-12 Budget Act and was contingent upon the midyear revenue forecast from the Department of Finance (DOF). The actual cut was 0.198% of a district's undeficit base revenue limit, or about \$13 per ADA for the average unified school district. SB 81 (Chapter 2/2012) shifted the pupil transportation trigger cut to the revenue limit—increasing the deficit factor for revenue limits by an additional 0.65%.

³If the Governor's tax initiative fails, this reflects the midyear trigger cut to schools in the form of an increased deficit factor effective December 15, 2012.

⁴The 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.

⁵If the Governor's tax initiative fails, this reflects trigger cut in the midyear trigger cut to schools.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed *Eileen Robinson* Date of Meeting: 9/19/2012
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

Lisa Anderson
Name
Director, Fiscal Services
Title
530-538-7617
Telephone
landerson@bccoe.org
E-mail Address

For School District:

Maureen Fitzgerald
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Assistant Superintendent
Title
530-891-3000 x.112
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(l), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Lisa Anderson
Name
Director, Fiscal Services
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530-538-7617
Telephone
landerson@bccoe.org
E-mail Address

Maureen Fitzgerald
Name
Assistant Superintendent
Title
530-891-3000 x.112
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mfitzgerald@chicousd.org
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	60,554,609.68	0.00	60,554,609.68	60,262,726.68	298,347.00	60,561,073.68	0.0%
2) Federal Revenue		8100-8299	50,965.00	13,743,334.15	13,794,299.15	39,599.00	9,306,688.82	9,346,287.82	-32.2%
3) Other State Revenue		8300-8599	9,193,506.10	8,224,485.32	17,417,991.42	9,478,767.00	7,162,781.55	16,641,548.55	-4.5%
4) Other Local Revenue		8600-8799	1,303,674.52	5,076,460.06	6,380,134.58	818,781.00	4,474,936.00	5,293,717.00	-17.0%
5) TOTAL, REVENUES			71,102,755.30	27,044,279.53	98,147,034.83	70,599,873.68	21,242,753.37	91,842,627.05	-6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,740,778.10	11,957,081.97	47,697,860.07	36,560,778.61	9,805,673.82	46,366,452.43	-2.8%
2) Classified Salaries		2000-2999	7,476,086.05	9,106,406.63	16,582,492.68	7,563,591.20	8,663,702.14	16,227,293.34	-2.1%
3) Employee Benefits		3000-3999	15,957,450.38	8,234,801.23	24,192,251.61	17,611,560.13	8,012,691.89	25,624,252.02	5.9%
4) Books and Supplies		4000-4999	536,552.25	3,790,853.19	4,327,405.44	980,950.00	3,087,892.68	4,068,842.68	-6.0%
5) Services and Other Operating Expenditures		5000-5999	4,642,193.57	2,875,317.11	7,517,510.68	4,380,090.20	2,237,089.57	6,617,179.77	-12.0%
6) Capital Outlay		6000-6999	192,596.06	204,138.48	396,734.54	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	742,108.83	770,265.18	1,512,374.01	320,540.00	302,251.00	622,791.00	-58.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,238,437.33)	1,001,216.33	(237,221.00)	(1,544,978.00)	1,287,709.00	(257,269.00)	8.5%
9) TOTAL, EXPENDITURES			64,049,327.91	37,940,080.12	101,989,408.03	65,872,532.14	33,397,010.10	99,269,542.24	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,053,427.39	(10,895,800.59)	(3,842,373.20)	4,727,341.54	(12,154,256.73)	(7,426,915.19)	93.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,123,836.67	0.00	2,123,836.67	2,085,111.00	0.00	2,085,111.00	-1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,979,371.81)	11,979,371.81	0.00	(12,168,032.00)	12,168,032.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,855,535.14)	11,979,371.81	2,123,836.67	(10,082,921.00)	12,168,032.00	2,085,111.00	-1.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,802,107.75)	1,083,571.22	(1,718,536.53)	(5,355,579.46)	13,775.27	(5,341,804.19)	210.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	20,011,909.61	2,728,742.41	22,740,652.02	17,037,804.55	3,811,363.12	20,849,167.67	-8.3%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			20,011,909.61	2,728,742.41	22,740,652.02	17,037,804.55	3,811,363.12	20,849,167.67	-8.3%
d) Other Restatements									
		9795	(171,997.31)	(950.51)	(172,947.82)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			19,839,912.30	2,727,791.90	22,567,704.20	17,037,804.55	3,811,363.12	20,849,167.67	-7.6%
2) Ending Balance, June 30 (E + F1e)									
			17,037,804.55	3,811,363.12	20,849,167.67	11,682,225.09	3,825,138.39	15,507,363.48	-25.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores									
		9712	280,911.96	0.00	280,911.96	172,364.00	0.00	172,364.00	-38.6%
Prepaid Expenditures									
		9713	9,600.00	0.00	9,600.00	42,731.00	0.00	42,731.00	345.1%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	3,811,364.59	3,811,364.59	0.00	3,825,140.50	3,825,140.50	0.4%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	2,454,885.40	0.00	2,454,885.40	2,414,992.40	0.00	2,414,992.40	-1.6%
	0000	9760	2,031,853.00		2,031,853.00				
	0000	9760	423,032.40		423,032.40				
	0000	9760				1,991,960.00		1,991,960.00	
	0000	9760				423,032.40		423,032.40	
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	3,047,780.00	0.00	3,047,780.00	3,229,542.00	0.00	3,229,542.00	6.0%
Unassigned/Unappropriated Amount									
		9790	11,219,627.19	(1.47)	11,219,625.72	5,797,595.69	(2.11)	5,797,593.58	-48.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(454,027.95)	(909,951.90)	(1,363,979.85)				
1) Fair Value Adjustment to Cash in County Treasury		9111	176,066.49	0.00	176,066.49				
b) in Banks		9120	102,545.40	19,474.80	122,020.20				
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	3,918,906.99	846,589.02	4,765,496.01				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	17,096,935.58	4,277,754.07	21,374,689.65				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	280,911.96	0.00	280,911.96				
7) Prepaid Expenditures		9330	9,600.00	0.00	9,600.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			21,156,938.47	4,233,865.99	25,390,804.46				
H. LIABILITIES									
1) Accounts Payable		9500	4,119,133.92	298,209.03	4,417,342.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	124,293.84	124,293.84				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			4,119,133.92	422,502.87	4,541,636.79				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,037,804.55	3,811,363.12	20,849,167.67				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,882,684.00	0.00	39,882,684.00	42,585,355.00	0.00	42,585,355.00	6.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	499,160.40	0.00	499,160.40	186,962.00	0.00	186,962.00	-62.5%
Timber Yield Tax		8022	5,696.12	0.00	5,696.12	2,500.00	0.00	2,500.00	-56.1%
Other Subventions/In-Lieu Taxes		8029	17,161.74	0.00	17,161.74	16,753.00	0.00	16,753.00	-2.4%
County & District Taxes Secured Roll Taxes		8041	31,361,401.76	0.00	31,361,401.76	29,291,561.00	0.00	29,291,561.00	-6.6%
Unsecured Roll Taxes		8042	1,481,234.58	0.00	1,481,234.58	1,454,279.00	0.00	1,454,279.00	-1.8%
Prior Years' Taxes		8043	78,792.38	0.00	78,792.38	96,081.00	0.00	96,081.00	21.9%
Supplemental Taxes		8044	61,898.49	0.00	61,898.49	75,386.00	0.00	75,386.00	21.8%
Education Revenue Augmentation Fund (ERAF)		8045	(10,579,704.80)	0.00	(10,579,704.80)	(10,388,069.00)	0.00	(10,388,069.00)	-1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	458,022.00	0.00	458,022.00	210,035.00	0.00	210,035.00	-54.1%
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			63,266,346.67	0.00	63,266,346.67	63,530,843.00	0.00	63,530,843.00	0.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00		0.00	(298,347.00)		(298,347.00)	New
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		0.00	0.00		298,347.00	298,347.00	New
All Other Revenue Limit									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	219,979.01	0.00	219,979.01	163,241.68	0.00	163,241.68	-25.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,931,716.00)	0.00	(2,931,716.00)	(3,133,011.00)	0.00	(3,133,011.00)	6.9%
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			60,554,609.68	0.00	60,554,609.68	60,262,726.68	298,347.00	60,561,073.68	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,577,556.06	1,577,556.06	0.00	1,450,455.00	1,450,455.00	-8.1%
Special Education Discretionary Grants		8182	0.00	243,852.96	243,852.96	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	50,965.00	0.00	50,965.00	39,599.00	0.00	39,599.00	-22.3%
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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		3,365,304.45	3,365,304.45		1,635,378.00	1,635,378.00	-51.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,739,194.58	4,739,194.58		3,242,531.00	3,242,531.00	-31.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		713,065.03	713,065.03		750,000.00	750,000.00	5.2%
NCLB: Title III, Immigrant Education Program	4201	8290		26,751.53	26,751.53		23,700.00	23,700.00	-11.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		152,831.00	152,831.00		152,831.00	152,831.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		80,368.03	80,368.03		94,830.00	94,830.00	18.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	2,844,410.51	2,844,410.51	0.00	1,956,963.82	1,956,963.82	-31.2%
TOTAL, FEDERAL REVENUE			50,965.00	13,743,334.15	13,794,299.15	39,599.00	9,306,688.82	9,346,287.82	-32.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		393.00	393.00		24,000.00	24,000.00	6006.9%
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		3,607,915.00	3,607,915.00		3,659,621.00	3,659,621.00	1.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		485,500.72	485,500.72		484,872.00	484,872.00	-0.1%
Economic Impact Aid	7090-7091	8311		1,458,643.00	1,458,643.00		1,294,231.55	1,294,231.55	-11.3%
Spec. Ed. Transportation	7240	8311		144,989.28	144,989.28		140,970.00	140,970.00	-2.8%
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	2,027,612.00	0.00	2,027,612.00	2,395,613.00	0.00	2,395,613.00	18.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	117,625.41	0.00	117,625.41	100,000.00	0.00	100,000.00	-15.0%
Lottery - Unrestricted and Instructional Materials		8560	1,351,587.30	315,406.98	1,666,994.28	1,354,800.00	0.00	1,354,800.00	-18.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,124,089.60	1,124,089.60		1,124,409.00	1,124,409.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		126,683.68	126,683.68		111,078.00	111,078.00	-12.3%
Healthy Start	6240	8590		112,352.36	112,352.36		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		223,600.00	223,600.00		223,600.00	223,600.00	0.0%
All Other State Revenue	All Other	8590	5,696,681.39	624,911.70	6,321,593.09	5,628,354.00	100,000.00	5,728,354.00	-9.4%
TOTAL, OTHER STATE REVENUE			9,193,506.10	8,224,485.32	17,417,991.42	9,478,767.00	7,162,781.55	16,641,548.55	-4.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	18,288.12	0.00	18,288.12	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	165,054.87	0.00	165,054.87	121,000.00	0.00	121,000.00	-26.7%
Interest		8660	178,728.18	48.20	178,776.38	107,076.00	0.00	107,076.00	-40.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	30,031.30	30,031.30	0.00	100,000.00	100,000.00	233.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	3,718.00	0.00	3,718.00	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	115,133.45	527,862.62	642,996.07	137,989.00	543,613.00	681,602.00	6.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue 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	653,345.29	1,105,090.68	1,758,435.97	427,716.00	227,287.00	655,003.00	-62.8%
Tuition		8710	169,406.61	113,718.89	283,125.50	25,000.00	0.00	25,000.00	-91.2%
All Other Transfers In		8781-8783	0.00	11,316.37	11,316.37	0.00	0.00	0.00	-100.0%
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		3,288,392.00	3,288,392.00		3,604,036.00	3,604,036.00	9.6%
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			1,303,674.52	5,076,460.06	6,380,134.58	818,781.00	4,474,936.00	5,293,717.00	-17.0%
TOTAL, REVENUES			71,102,755.30	27,044,279.53	98,147,034.83	70,599,873.68	21,242,753.37	91,842,627.05	-6.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,041,746.73	10,555,568.52	40,597,315.25	30,493,647.25	8,758,737.23	39,252,384.48	-3.3%
Certificated Pupil Support Salaries		1200	2,369,990.57	852,279.34	3,222,269.91	2,444,003.43	577,018.07	3,021,021.50	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,267,627.29	515,280.96	3,782,908.25	3,619,027.93	469,918.52	4,088,946.45	8.1%
Other Certificated Salaries		1900	61,413.51	33,953.15	95,366.66	4,100.00	0.00	4,100.00	-95.7%
TOTAL, CERTIFICATED SALARIES			35,740,778.10	11,957,081.97	47,697,860.07	36,560,778.61	9,805,673.82	46,366,452.43	-2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	75,196.28	5,666,919.90	5,742,116.18	77,031.29	5,712,444.99	5,789,476.28	0.8%
Classified Support Salaries		2200	2,489,238.04	1,634,690.55	4,123,928.59	2,601,816.11	1,667,118.01	4,268,934.12	3.5%
Classified Supervisors' and Administrators' Salaries		2300	568,122.01	263,895.20	832,017.21	554,069.92	257,554.68	811,624.60	-2.5%
Clerical, Technical and Office Salaries		2400	3,257,340.77	468,212.95	3,725,553.72	3,437,956.68	456,779.01	3,894,735.69	4.5%
Other Classified Salaries		2900	1,086,188.95	1,072,688.03	2,158,876.98	892,717.20	569,805.45	1,462,522.65	-32.3%
TOTAL, CLASSIFIED SALARIES			7,476,086.05	9,106,406.63	16,582,492.68	7,563,591.20	8,663,702.14	16,227,293.34	-2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,978,716.64	960,442.98	3,939,159.62	3,060,941.23	726,511.24	3,787,452.47	-3.9%
PERS		3201-3202	729,207.56	857,746.03	1,586,953.59	762,062.91	915,121.77	1,677,184.68	5.7%
OASDI/Medicare/Alternative		3301-3302	1,065,679.87	847,042.35	1,912,722.22	1,135,500.80	795,101.09	1,930,601.89	0.9%
Health and Welfare Benefits		3401-3402	7,515,845.87	3,936,203.56	11,452,049.43	8,987,699.91	4,699,873.11	13,687,573.02	19.5%
Unemployment Insurance		3501-3502	676,464.98	318,718.87	995,183.85	707,334.17	290,122.72	997,456.89	0.2%
Workers' Compensation		3601-3602	1,035,299.05	505,516.72	1,540,815.77	1,079,578.93	434,798.12	1,514,377.05	-1.7%
OPEB, Allocated		3701-3702	1,857,864.10	703,862.72	2,561,726.82	1,874,988.00	0.00	1,874,988.00	-26.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	98,372.31	105,268.00	203,640.31	3,454.18	151,163.84	154,618.02	-24.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,957,450.38	8,234,801.23	24,192,251.61	17,611,560.13	8,012,691.89	25,624,252.02	5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,196.32	968,523.27	974,719.59	0.00	10,000.00	10,000.00	-99.0%
Books and Other Reference Materials		4200	6,838.33	80,469.61	87,307.94	12,993.00	5,500.00	18,493.00	-78.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	391,901.15	1,981,925.79	2,373,826.94	914,144.00	2,949,832.87	3,863,976.87	62.8%
Noncapitalized Equipment		4400	131,616.45	759,934.52	891,550.97	53,813.00	122,559.81	176,372.81	-80.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			536,552.25	3,790,853.19	4,327,405.44	980,950.00	3,087,892.68	4,068,842.68	-6.0%
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	78,527.43	278,198.89	356,726.32	56,179.00	189,808.00	245,987.00	-31.0%
Dues and Memberships		5300	23,988.88	3,301.33	27,290.21	34,894.00	300.00	35,194.00	29.0%
Insurance		5400 - 5450	705,608.11	1,188.00	706,796.11	680,861.00	0.00	680,861.00	-3.7%
Operations and Housekeeping Services		5500	1,979,630.46	0.00	1,979,630.46	2,120,728.05	0.00	2,120,728.05	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	504,581.17	44,050.42	548,631.59	546,104.00	39,950.00	586,054.00	6.8%
Transfers of Direct Costs		5710	19,475.20	(19,475.20)	0.00	(5,191.00)	5,191.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(385,464.32)	(225.00)	(385,689.32)	(503,590.00)	0.00	(503,590.00)	30.6%
Professional/Consulting Services and Operating Expenditures		5800	1,419,010.66	2,540,344.39	3,959,355.05	1,189,742.00	1,935,840.57	3,125,582.57	-21.1%
Communications		5900	296,835.98	27,934.28	324,770.26	260,363.15	66,000.00	326,363.15	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,642,193.57	2,875,317.11	7,517,510.68	4,380,090.20	2,237,089.57	6,617,179.77	-12.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	23,985.75	23,985.75	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	167,596.06	145,980.37	313,576.43	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	25,000.00	34,172.36	59,172.36	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			192,596.06	204,138.48	396,734.54	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	14,097.50	14,097.50	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	461,172.68	461,172.68	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	96,095.67	54,995.00	151,090.67	94,894.00	47,251.00	142,145.00	-5.9%
Other Debt Service - Principal		7439	646,013.16	240,000.00	886,013.16	225,646.00	255,000.00	480,646.00	-45.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			742,108.83	770,265.18	1,512,374.01	320,540.00	302,251.00	622,791.00	-58.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,001,216.33)	1,001,216.33	0.00	(1,287,709.00)	1,287,709.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(237,221.00)	0.00	(237,221.00)	(257,269.00)	0.00	(257,269.00)	8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,238,437.33)	1,001,216.33	(237,221.00)	(1,544,978.00)	1,287,709.00	(257,269.00)	8.5%
TOTAL, EXPENDITURES			64,049,327.91	37,940,080.12	101,989,408.03	65,872,532.14	33,397,010.10	99,269,542.24	-2.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,094,068.00	0.00	2,094,068.00	2,085,111.00	0.00	2,085,111.00	-0.4%
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	29,768.67	0.00	29,768.67	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,123,836.67	0.00	2,123,836.67	2,085,111.00	0.00	2,085,111.00	-1.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description *	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,986,265.81)	11,986,265.81	0.00	(12,698,425.00)	12,698,425.00	0.00	0.0%
Contributions from Restricted Revenues		8990	6,894.00	(6,894.00)	0.00	530,393.00	(530,393.00)	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			(11,979,371.81)	11,979,371.81	0.00	(12,168,032.00)	12,168,032.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,855,535.14)	11,979,371.81	2,123,836.67	(10,082,921.00)	12,168,032.00	2,085,111.00	-1.8%

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,152,549.40	2,290,334.00	6.4%
2) Federal Revenue		8100-8299	110,376.00	0.00	-100.0%
3) Other State Revenue		8300-8599	264,363.50	220,424.00	-16.6%
4) Other Local Revenue		8600-8799	25,797.21	0.00	-100.0%
5) TOTAL, REVENUES			2,553,086.11	2,510,758.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,427,921.46	1,478,304.09	3.5%
2) Instruction - Related Services	2000-2999		737,842.78	887,537.46	20.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		21,076.88	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,348.00	70,608.00	-28.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,285,189.12	2,436,449.55	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			267,896.99	74,308.45	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			267,896.99	74,308.45	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	440,848.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	440,848.99	New
d) Other Restatements		9795	172,952.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,952.00	440,848.99	154.9%
2) Ending Balance, June 30 (E + F1e)			440,848.99	515,157.44	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,798.09	17,798.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	423,050.90	497,359.35	17.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	182,651.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	499.96		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	265,404.97		
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		
Fixed Assets		9400	0.00		
7) TOTAL, ASSETS			448,556.09		
H. LIABILITIES					
1) Accounts Payable		9500	7,707.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,707.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			440,848.99		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	1,543,903.40	1,666,163.00	7.9%
State Aid - Prior Years		8019	(2,450.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	611,096.00	624,171.00	2.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,152,549.40	2,290,334.00	6.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	110,376.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			110,376.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,919.50	56,629.00	-25.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Charter School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	188,444.00	163,795.00	-13.1%
TOTAL, OTHER STATE REVENUE			264,363.50	220,424.00	-16.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	516.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	25,280.88	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,797.21	0.00	-100.0%
TOTAL, REVENUES			2,553,086.11	2,510,758.00	-1.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	886,543.50	984,245.52	11.0%
Certificated Pupil Support Salaries		1200	209.80	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,618.04	157,590.12	3.3%
Other Certificated Salaries		1900	275.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,039,646.34	1,141,835.64	9.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,335.70	108,152.64	34.6%
Other Classified Salaries		2900	28,233.81	35,584.00	26.0%
TOTAL, CLASSIFIED SALARIES			108,569.51	143,736.64	32.4%
OYEE BENEFITS					
STRS		3101-3102	82,028.73	80,283.02	-2.1%
PERS		3201-3202	5,806.40	9,773.89	68.3%
OASDI/Medicare/Alternative		3301-3302	21,960.91	24,599.17	12.0%
Health and Welfare Benefits		3401-3402	219,104.41	281,035.68	28.3%
Unemployment Insurance		3501-3502	17,509.00	18,536.34	5.9%
Workers' Compensation		3601-3602	27,631.25	27,923.78	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,758.82	1,876.39	6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			375,799.52	444,028.27	18.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	90,188.06	35,000.00	-61.2%
Books and Other Reference Materials		4200	11,235.32	0.00	-100.0%
Materials and Supplies		4300	101,408.31	48,000.00	-52.7%
Capitalized Equipment		4400	30,213.24	45,000.00	48.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			233,044.93	128,000.00	-45.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,840.55	2,000.00	-81.6%
Dues and Memberships		5300	1,641.40	2,000.00	21.8%
Insurance		5400-5450	14,690.00	17,000.00	15.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,992.30	7,630.00	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	385,689.32	455,161.00	18.0%
Professional/Consulting Services and Operating Expenditures		5800	22,828.79	24,150.00	5.8%
Communications		5900	788.46	300.00	-62.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			444,470.82	508,241.00	14.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	83,658.00	70,608.00	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,658.00	70,608.00	-15.6%
TOTAL, EXPENDITURES			2,285,189.12	2,436,449.55	6.6%

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

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6300	Lottery: Instructional Materials	13,672.90	13,672.90
9010	Other Restricted Local	4,125.19	4,125.19
Total, Restricted Balance		17,798.09	17,798.09

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,152,549.40	2,290,334.00	6.4%
2) Federal Revenue		8100-8299	110,376.00	0.00	-100.0%
3) Other State Revenue		8300-8599	264,363.50	220,424.00	-16.6%
4) Other Local Revenue		8600-8799	25,797.21	0.00	-100.0%
5) TOTAL, REVENUES			2,553,086.11	2,510,758.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,039,646.34	1,141,835.64	9.8%
2) Classified Salaries		2000-2999	108,569.51	143,736.64	32.4%
3) Employee Benefits		3000-3999	375,799.52	444,028.27	18.2%
4) Books and Supplies		4000-4999	233,044.93	128,000.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	444,470.82	508,241.00	14.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,658.00	70,608.00	-15.6%
9) TOTAL, EXPENDITURES			2,285,189.12	2,436,449.55	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			267,896.99	74,308.45	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			267,896.99	74,308.45	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	440,848.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	440,848.99	New
d) Other Restatements		9795	172,952.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,952.00	440,848.99	154.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	17,798.09	17,798.09	0.0%
) Committed					
Stabilization Arrangements					
Other Commitments		9760	423,050.90	497,359.35	17.6%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,585,949.50	3,548,709.00	-1.0%
3) Other State Revenue		8300-8599	309,389.61	190,300.00	-38.5%
4) Other Local Revenue		8600-8799	820,696.07	812,000.00	-1.1%
5) TOTAL, REVENUES			4,716,035.18	4,551,009.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,580,960.65	1,614,536.02	2.1%
3) Employee Benefits		3000-3999	655,963.88	717,088.95	9.3%
4) Books and Supplies		4000-4999	1,726,635.04	1,687,700.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	77,575.98	140,254.00	80.8%
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	153,563.00	186,661.00	21.6%
9) TOTAL, EXPENDITURES			4,194,698.55	4,346,239.97	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			521,336.63	204,769.03	-60.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,336.63	204,769.03	-60.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,309.67	568,646.30	1102.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,309.67	568,646.30	1102.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,309.67	568,646.30	1102.0%
2) Ending Balance, June 30 (E + F1e)			568,646.30	773,415.33	36.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	53,777.43	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			514,868.87	773,415.33	50.2%
) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,290,380.55)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,971.33)		
b) in Banks		9120	14,781.02		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,216,174.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	736,289.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	53,777.43		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			723,670.54		
H. LIABILITIES					
1) Accounts Payable		9500	155,024.24		
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			155,024.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			568,646.30		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	3,585,949.50	3,548,709.00	-1.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,585,949.50	3,548,709.00	-1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	309,389.61	190,300.00	-38.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			309,389.61	190,300.00	-38.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	914.00	0.00	-100.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(3,053.24)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	822,835.31	812,000.00	-1.3%
TOTAL, OTHER LOCAL REVENUE			820,696.07	812,000.00	-1.1%
TOTAL, REVENUES			4,716,035.18	4,551,009.00	-3.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	1,375,184.99	1,398,474.06	1.7%
Classified Supervisors' and Administrators' Salaries		2300	144,604.78	147,133.08	1.7%
Clerical, Technical and Office Salaries		2400	61,170.88	68,928.88	12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,580,960.65	1,614,536.02	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	127,508.41	133,388.89	4.6%
OASDI/Medicare/Alternative		3301-3302	106,300.14	119,503.72	12.4%
Health and Welfare Benefits		3401-3402	343,047.51	401,040.76	16.9%
Unemployment Insurance		3501-3502	22,654.64	24,284.70	7.2%
Workers' Compensation		3601-3602	35,377.81	38,873.86	9.9%
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	4,743.37	(2.98)	-100.1%
Other Employee Benefits		3901-3902	16,332.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			655,963.88	717,088.95	9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,695,566.10	1,587,700.00	-6.4%
Noncapitalized Equipment		4400	31,068.94	100,000.00	221.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,726,635.04	1,687,700.00	-2.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,526.75	12,000.00	26.0%
Dues and Memberships		5300	0.00	700.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,366.86	25,125.00	475.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	48,429.00	New
Professional/Consulting Services and Operating Expenditures		5800	57,574.81	46,000.00	-20.1%
Communications		5900	6,107.56	8,000.00	31.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,575.98	140,254.00	80.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
ment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	153,563.00	186,661.00	21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			153,563.00	186,661.00	21.6%
TOTAL, EXPENDITURES			4,194,698.55	4,346,239.97	3.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Transfers of Restricted Balances					
		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,585,949.50	3,548,709.00	-1.0%
3) Other State Revenue		8300-8599	309,389.61	190,300.00	-38.5%
4) Other Local Revenue		8600-8799	820,696.07	812,000.00	-1.1%
5) TOTAL, REVENUES			4,716,035.18	4,551,009.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,041,135.55	4,159,578.97	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		153,563.00	186,661.00	21.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,194,698.55	4,346,239.97	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			521,336.63	204,769.03	-60.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,336.63	204,769.03	-60.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,309.67	568,646.30	1102.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,309.67	568,646.30	1102.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,309.67	568,646.30	1102.0%
2) Ending Balance, June 30 (E + F1e)			568,646.30	773,415.33	36.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	53,777.43	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			514,868.87	773,415.33	50.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	514,868.87	773,415.33
Total, Restricted Balance		<u>514,868.87</u>	<u>773,415.33</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.77	0.00	-100.0%
5) TOTAL, REVENUES			3,200.77	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,317.17	0.00	-100.0%
6) Capital Outlay		6000-6999	86,680.49	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			286,997.66	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(283,796.89)	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%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(283,796.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,658.96	85,862.07	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,658.96	85,862.07	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,658.96	85,862.07	-76.8%
2) Ending Balance, June 30 (E + F1e)			85,862.07	85,862.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	85,862.07	85,862.07	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79,830.90		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			85,862.07		
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)			85,862.07		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	3,200.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.77	0.00	-100.0%
TOTAL, REVENUES			3,200.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,317.17	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,317.17	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,680.49	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,680.49	0.00	-100.0%
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			286,997.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.77	0.00	-100.0%
5) TOTAL, REVENUES			3,200.77	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		286,997.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			286,997.66	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(283,796.89)	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%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(283,796.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,658.96	85,862.07	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,658.96	85,862.07	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,658.96	85,862.07	-76.8%
2) Ending Balance, June 30 (E + F1e)			85,862.07	85,862.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	85,862.07	85,862.07	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	60,555.02	0.00	-100.0%
5) TOTAL, REVENUES			60,555.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,120.00	0.00	-100.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,510.20	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	44,895.08	0.00	-100.0%
6) Capital Outlay		6000-6999	2,587,685.01	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			2,663,210.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,602,655.27)	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	7,234,653.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,234,653.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,837,308.27)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,442,433.37	15,605,125.10	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,442,433.37	15,605,125.10	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,442,433.37	15,605,125.10	-38.7%
2) Ending Balance, June 30 (E + F1e)			15,605,125.10	15,605,125.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	15,605,125.10	15,605,125.10	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,603,774.76		
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	75.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,973,133.43		
H. LIABILITIES					
1) Accounts Payable		9500	368,008.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			368,008.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,605,125.10		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,555.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,555.02	0.00	-100.0%
TOTAL, REVENUES			60,555.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,120.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,120.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	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	174.16	0.00	-100.0%
Noncapitalized Equipment		4400	15,336.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,510.20	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%

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	44,895.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,895.08	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	59,678.32	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,527,756.69	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	250.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,587,685.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
A ¹¹ 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			2,663,210.29	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,234,653.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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)			(7,234,653.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,555.02	0.00	-100.0%
5) TOTAL, REVENUES			60,555.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,663,210.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,663,210.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,602,655.27)	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	7,234,653.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,234,653.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,837,308.27)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,442,433.37	15,605,125.10	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,442,433.37	15,605,125.10	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,442,433.37	15,605,125.10	-38.7%
2) Ending Balance, June 30 (E + F1e)			15,605,125.10	15,605,125.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,605,125.10	15,605,125.10	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	1,119,023.31	820,000.00	-26.7%
5) TOTAL, REVENUES			1,119,023.31	820,000.00	-26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300,181.20	327,372.53	9.1%
3) Employee Benefits		3000-3999	126,854.28	141,567.30	11.6%
4) Books and Supplies		4000-4999	69,149.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	80,222.43	0.00	-100.0%
6) Capital Outlay		6000-6999	437,309.47	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			1,013,716.71	468,939.83	-53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,306.60	351,060.17	233.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,646.16	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			(29,646.16)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,660.44	351,060.17	364.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,544.21	11,410,204.65	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,544.21	11,410,204.65	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,544.21	11,410,204.65	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,410,204.65	11,761,264.82	3.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,185,657.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	163,707.84		
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	79,734.29		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
7) TOTAL, ASSETS			11,429,100.01		
H. LIABILITIES					
1) Accounts Payable		9500	18,895.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			18,895.36		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,410,204.65		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	131,631.92	180,000.00	36.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	987,391.39	640,000.00	-35.2%
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			1,119,023.31	820,000.00	-26.7%
TOTAL, REVENUES			1,119,023.31	820,000.00	-26.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,857.50	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	279,147.87	291,124.20	4.3%
Clerical, Technical and Office Salaries		2400	18,175.83	36,248.33	99.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,181.20	327,372.53	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,144.54	35,161.20	12.9%
OASDI/Medicare/Alternative and Welfare Benefits		3301-3302	22,649.21	24,858.55	9.8%
		3401-3402	51,533.23	61,791.42	19.9%
Unemployment Insurance		3501-3502	4,576.09	5,270.72	15.2%
Workers' Compensation		3601-3602	7,114.70	7,735.16	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,836.51	6,750.25	-31.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126,854.28	141,567.30	11.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	69,149.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			69,149.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	80,222.43	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,222.43	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	437,309.47	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			437,309.47	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,013,716.71	468,939.83	-53.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	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	29,646.16	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,646.16	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,646.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,119,023.31	820,000.00	-26.7%
5) TOTAL, REVENUES			1,119,023.31	820,000.00	-26.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		492,695.41	468,939.83	-4.8%
8) Plant Services	8000-8999		521,021.30	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,013,716.71	468,939.83	-53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			105,306.60	351,060.17	233.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,646.16	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			(29,646.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,660.44	351,060.17	364.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,544.21	11,410,204.65	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,544.21	11,410,204.65	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,544.21	11,410,204.65	0.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,410,204.65	11,761,264.82	3.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,410,204.65	11,761,264.82	3.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	113,266.81	0.00	-100.0%
5) TOTAL, REVENUES			113,266.81	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,155.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,205,096.00	New
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			29,155.12	3,205,096.00	10893.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,111.69	(3,205,096.00)	-3910.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,234,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,234,653.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,318,764.69	(3,205,096.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,933.67	8,065,698.36	979.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,933.67	8,065,698.36	979.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,933.67	8,065,698.36	979.8%
2) Ending Balance, June 30 (E + F1e)			8,065,698.36	4,860,602.36	-39.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	214,098.66	214,098.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,851,599.70	4,646,503.70	-40.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,052,440.93		
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	2,835.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
7) TOTAL, ASSETS			8,065,698.36		
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	0.00		
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)			8,065,698.36		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,002.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,264.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,266.81	0.00	-100.0%
TOTAL, REVENUES			113,266.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
., 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	29,155.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,155.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,205,096.00	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			0.00	3,205,096.00	New
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			29,155.12	3,205,096.00	10893.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,234,653.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
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)			7,234,653.00	0.00	-100.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	113,266.81	0.00	-100.0%
5) TOTAL, REVENUES			113,266.81	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
\ General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,155.12	3,205,096.00	10893.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,155.12	3,205,096.00	10893.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,111.69	(3,205,096.00)	-3910.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,234,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,234,653.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,318,764.69	(3,205,096.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,933.67	8,065,698.36	979.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,933.67	8,065,698.36	979.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,933.67	8,065,698.36	979.8%
2) Ending Balance, June 30 (E + F1e)			8,065,698.36	4,860,602.36	-39.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			214,098.66	214,098.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,851,599.70	4,646,503.70	-40.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
7710	State School Facilities Projects	214,098.66	214,098.66
Total, Restricted Balance		<u>214,098.66</u>	<u>214,098.66</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,976,699.36	2,555,598.00	-14.1%
5) TOTAL, REVENUES			2,976,699.36	2,555,598.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,379.55	0.00	-100.0%
6) Capital Outlay		6000-6999	38,329.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			238,708.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,737,990.81	2,555,598.00	-6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,094,068.00	2,085,111.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,094,068.00)	(2,085,111.00)	-0.4%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			643,922.81	470,487.00	-26.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	620,395.53	1,264,318.34	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			620,395.53	1,264,318.34	103.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,395.53	1,264,318.34	103.8%
2) Ending Balance, June 30 (E + F1e)			1,264,318.34	1,734,805.34	37.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,264,318.34	1,734,805.34	37.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,262,111.01		
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	(1,369.14)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,270,212.44		
H. LIABILITIES					
1) Accounts Payable		9500	5,894.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,894.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,264,318.34		

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,964,143.18	2,543,598.00	-14.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Investment		8660	12,556.18	12,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,976,699.36	2,555,598.00	-14.1%
TOTAL, REVENUES			2,976,699.36	2,555,598.00	-14.1%

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

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	200,379.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,379.55	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
gs and Improvements of Buildings		6200	38,329.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,329.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			238,708.55	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	2,094,068.00	2,085,111.00	-0.4%
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			2,094,068.00	2,085,111.00	-0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
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)			(2,094,068.00)	(2,085,111.00)	-0.4%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	2,976,699.36	2,555,598.00	-14.1%
5) TOTAL, REVENUES			2,976,699.36	2,555,598.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		238,708.55	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			238,708.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,737,990.81	2,555,598.00	-6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,094,068.00	2,085,111.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,094,068.00)	(2,085,111.00)	-0.4%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			643,922.81	470,487.00	-26.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	620,395.53	1,264,318.34	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			620,395.53	1,264,318.34	103.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,395.53	1,264,318.34	103.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,264,318.34	1,734,805.34	37.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,264,318.34	1,734,805.34	37.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,560.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,899,543.26	0.00	-100.0%
5) TOTAL, REVENUES			3,937,104.06	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,918,825.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,918,825.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,018,279.06	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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,018,279.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,575,876.43	5,594,155.49	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,575,876.43	5,594,155.49	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,575,876.43	5,594,155.49	22.3%
2) Ending Balance, June 30 (E + F1e)			5,594,155.49	5,594,155.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,594,155.49	5,594,155.49	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,376,418.56		
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	139,018.13		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,695.12		
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			
TOTAL, ASSETS			5,594,155.49		
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	0.00		
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)			5,594,155.49		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	35,518.14	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	2,042.66	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			37,560.80	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,674,193.61	0.00	-100.0%
Unsecured Roll		8612	161,327.70	0.00	-100.0%
Prior Years' Taxes		8613	4,019.21	0.00	-100.0%
Supplemental Taxes		8614	17,738.97	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	42,263.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,899,543.26	0.00	-100.0%
TOTAL, REVENUES			3,937,104.06	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,685,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,233,825.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,918,825.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,918,825.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,560.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,899,543.26	0.00	-100.0%
5) TOTAL, REVENUES			3,937,104.06	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,918,825.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,918,825.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,018,279.06	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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,018,279.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,575,876.43	5,594,155.49	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,575,876.43	5,594,155.49	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,575,876.43	5,594,155.49	22.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,594,155.49	5,594,155.49	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,594,155.49	5,594,155.49	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	2,888.74	0.00	-100.0%
5) TOTAL, REVENUES			2,888.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			2,888.74	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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,888.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	246,666.97	249,555.71	1.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			246,666.97	249,555.71	1.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			246,666.97	249,555.71	1.2%
2) Ending Balance, June 30 (E + F1e)					
			249,555.71	249,555.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	249,555.71	249,555.71	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	242,335.91		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			249,555.71		
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	0.00		
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)			249,555.71		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	2,888.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,888.74	0.00	-100.0%
TOTAL, REVENUES			2,888.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Debt Service Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,888.74	0.00	-100.0%
5) TOTAL, REVENUES			2,888.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,888.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,888.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,666.97	249,555.71	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,666.97	249,555.71	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,666.97	249,555.71	1.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			249,555.71	249,555.71	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	249,555.71	249,555.71	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.05	0.00	-100.0%
b) Transfers Out		7600-7629	122.56	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			(122.51)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(122.51)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	262.07	139.56	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262.07	139.56	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			262.07	139.56	-46.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			139.56	139.56	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	139.56	139.56	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			139.56		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS/POSITION					
Assets/Position, June 30					
. agree with line F2) (G10 - H7)			139.56		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.05	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.05	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	122.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			122.56	0.00	-100.0%
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%
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)			(122.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.05	0.00	-100.0%
b) Transfers Out		7600-7629	122.56	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			(122.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(122.51)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	262.07	139.56	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262.07	139.56	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			262.07	139.56	-46.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			139.56	139.56	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	139.56	139.56	0.0%

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

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,287.29	7,246.15	7,246.15	7,246.15
a. Kindergarten	821.40	818.99				
b. Grades One through Three	2,374.95	2,370.23				
c. Grades Four through Six	2,360.34	2,358.23				
d. Grades Seven and Eight	1,677.69	1,672.16				
e. Opportunity Schools and Full-Day Opportunity Classes	36.52	36.73				
f. Home and Hospital	8.31	9.20				
g. Community Day School	8.08	8.08				
2. Special Education						
a. Special Day Class	298.99	299.89	298.99	299.40	299.40	299.40
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.60	2.79	2.68	2.53	2.56	2.56
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,588.88	7,576.30	7,588.96	7,548.08	7,548.11	7,548.11
HIGH SCHOOL						
4. General Education			3,605.39	3,601.35	3,601.35	3,601.35
a. Grades Nine through Twelve	3,358.00	3,330.98				
b. Continuation Education	173.19	176.88				
c. Opportunity Schools and Full-Day Opportunity Classes	37.50	36.66				
d. Home and Hospital	17.63	19.88				
e. Community Day School	21.12	18.41				
5. Special Education						
a. Special Day Class	168.01	166.34	168.01	162.36	162.36	162.36
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.26	3.26	2.71	3.09	3.09	3.09
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,778.71	3,752.41	3,776.11	3,766.80	3,766.80	3,766.80
COUNTY SUPPLEMENT						
County Community Schools (EC 1982[a])						
Elementary						
High School						
8. Special Education						
a. Special Day Class - Elementary			0.54			0.54
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.54	0.00	0.00	0.54
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,367.59	11,328.71	11,365.61	11,314.88	11,314.91	11,315.45
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,367.59	11,328.71	11,365.61	11,314.88	11,314.91	11,315.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	11,785,001.00		11,785,001.00			11,785,001.00
Work in Progress	1,636,608.00		1,636,608.00			1,636,608.00
Total capital assets not being depreciated	13,421,609.00	0.00	13,421,609.00	0.00	0.00	13,421,609.00
Capital assets being depreciated:						
Land Improvements	7,492,658.00		7,492,658.00			7,492,658.00
Buildings	133,144,182.00		133,144,182.00			133,144,182.00
Equipment	4,989,976.00		4,989,976.00			4,989,976.00
Total capital assets being depreciated	145,626,816.00	0.00	145,626,816.00	0.00	0.00	145,626,816.00
Accumulated Depreciation for:						
Land Improvements	(5,032,731.00)		(5,032,731.00)			(5,032,731.00)
Buildings	(55,296,049.00)		(55,296,049.00)			(55,296,049.00)
Equipment	(3,958,756.00)		(3,958,756.00)			(3,958,756.00)
Total accumulated depreciation	(64,287,536.00)	0.00	(64,287,536.00)	0.00	0.00	(64,287,536.00)
Total capital assets being depreciated, net	81,339,280.00	0.00	81,339,280.00	0.00	0.00	81,339,280.00
Governmental activity capital assets, net	94,760,889.00	0.00	94,760,889.00	0.00	0.00	94,760,889.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.54%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$65,577,276.92
	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.	\$62,568,894.33
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	9.63%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$990,185.16
	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]).	\$1,259,241.85

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
Certificated Salaries	47,697,860.07	301	519.00	303	47,697,341.07	305	1,803,792.65		307	45,893,548.42	309
2000 - Classified Salaries	16,582,492.68	311	47,195.67	313	16,535,297.01	315	2,246,793.13		317	14,288,503.88	319
3000 - Employee Benefits (Excluding 3800)	23,988,611.30	321	2,574,142.85	323	21,414,468.45	325	1,384,714.01		327	20,029,754.44	329
4000 - Books, Supplies Equip Replace. (6500)	4,386,577.80	331	0.00	333	4,386,577.80	335	1,398,301.74		337	2,988,276.06	339
5000 - Services . . . & 7300 - Indirect Costs	7,280,289.68	341	8,747.29	343	7,271,542.39	345	1,329,090.89		347	5,942,451.50	349
TOTAL					97,305,226.72	365			TOTAL	89,142,534.30	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	
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.			66.54%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	66.54%
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).	89,142,534.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2011-12 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	52,195,000.00		52,195,000.00		1,685,000.00	50,510,000.00	1,685,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,685,824.00		1,685,824.00		240,000.00	1,445,824.00	240,000.00
Capital Leases Payable	492,924.00		492,924.00		23,991.00	468,933.00	23,991.00
Lease Revenue Bonds Payable	726,506.00		726,506.00		34,459.00	692,047.00	34,459.00
Other General Long-Term Debt	1,864,130.00		1,864,130.00		694,442.00	1,169,688.00	694,442.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	447,088.00		447,088.00	157,110.49		604,198.49	
Governmental activities long-term liabilities	57,411,472.00	0.00	57,411,472.00	157,110.49	2,677,892.00	54,890,690.49	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

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
PRIOR YEAR DATA	2010-11 Actual			2011-12 Actual		
2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	65,323,792.52	0.00	65,323,792.52			65,577,276.92
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	11,607.65	0.00	11,607.65			11,367.59
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
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	2011-12 P2 Report			2012-13 P2 Estimate		
(2011-12 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Line 10)	11,367.59	0.00	11,367.59	11,314.88	0.00	11,314.88
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			11,367.59			11,314.88
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA						
(From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			11,367.59			11,314.88
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	499,160.40		499,160.40	186,962.00		186,962.00
2. Timber Yield Tax (Object 8022)	5,696.12		5,696.12	2,500.00		2,500.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	17,161.74		17,161.74	16,753.00		16,753.00
4. Secured Roll Taxes (Object 8041)	31,361,401.76		31,361,401.76	29,291,561.00		29,291,561.00
5. Unsecured Roll Taxes (Object 8042)	1,481,234.58		1,481,234.58	1,454,279.00		1,454,279.00
6. Prior Years' Taxes (Object 8043)	78,792.38		78,792.38	96,081.00		96,081.00
7. Supplemental Taxes (Object 8044)	61,898.49		61,898.49	75,386.00		75,386.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(10,579,704.80)		(10,579,704.80)	(10,388,069.00)		(10,388,069.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	458,022.00		458,022.00	210,035.00		210,035.00
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)	(2,320,620.00)		(2,320,620.00)	(2,508,840.00)		(2,508,840.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	21,063,042.67	0.00	21,063,042.67	18,436,648.00	0.00	18,436,648.00
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)	21,063,042.67	0.00	21,063,042.67	18,436,648.00	0.00	18,436,648.00

	2011-12 Calculations			2012-13 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)			2,063,632.48			2,099,563.33
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,063,632.48			2,099,563.33
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	39,882,684.00		39,882,684.00	42,585,355.00		42,585,355.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(2,450.00)		(2,450.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,543,903.40		1,543,903.40	1,666,163.00		1,666,163.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,027,612.00		2,027,612.00	2,395,613.00		2,395,613.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	43,451,749.40	0.00	43,451,749.40	46,647,131.00	0.00	46,647,131.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	2,659.00		2,659.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	43,454,408.40	0.00	43,454,408.40	46,647,131.00	0.00	46,647,131.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	100,700,120.94		100,700,120.94	94,353,385.05		94,353,385.05
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	179,292.71		179,292.71	107,076.00		107,076.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2011-12 Actual			2012-13 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			65,323,792.52			65,577,276.92
2. Inflation Adjustment			1,025.1			1,037.7
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9793			0.9954
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			65,577,276.92			67,736,512.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			21,063,042.67			18,436,648.00
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)			1,364,110.80			1,357,785.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			43,454,408.40			46,647,131.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,454,408.40			46,647,131.00
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])			115,075.74			73,943.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			21,178,118.41			18,510,591.59
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)			43,454,408.40			46,647,131.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			21,178,118.41			
b. State Subventions (Line D8)			43,454,408.40			
c. Less: Excluded Appropriations (Line C23)			2,063,632.48			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			62,568,894.33			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
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	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			65,577,276.92			67,736,512.37
12. Appropriations Subject to the Limit (Line D9d)			62,568,894.33			

* 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.

Maureen Fitzgerald
Gann Contact Person

530-891-3000
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 service 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) 2,717,844.28
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 84,717,045.22

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) 3.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,594,731.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	947,229.67
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,800.00
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)	234,480.23
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)	1,776.16
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)	6,821,017.82
9. Carry-Forward Adjustment (Part IV, Line F)	2,779,964.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,600,981.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,337,423.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,880,361.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,006,828.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	577,754.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,659.61
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	737,526.06
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)	19,771.03
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,070,199.74
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)	53,555.84
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)	4,041,135.55
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)	99,738,215.92

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.84%

Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

9.63%

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>6,821,017.82</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(251,001.51)</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 (3.8%) times Part III, Line B18); zero if negative	<u>2,779,964.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.8%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.8%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,779,964</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>2,779,964.11</u>

Approved indirect cost rate: 3.80%
Highest rate used in any program: 3.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,553,413.13	161,781.45	3.55%
01	3550	77,427.00	2,942.00	3.80%
01	4035	686,960.53	26,104.50	3.80%
01	4036	1,250.00	47.50	3.80%
01	4045	26,759.00	1,016.63	3.80%
01	4048	74,681.56	0.20	0.00%
01	4050	108,142.09	4,109.40	3.80%
01	4110	2,055.69	77.68	3.78%
01	4124	2,971,506.67	96,944.95	3.26%
01	4201	25,770.40	979.28	3.80%
01	4203	149,768.00	3,063.00	2.05%
01	5810	486,683.51	18,493.86	3.80%
01	6010	1,083,866.67	41,186.93	3.80%
01	6240	108,239.02	4,113.00	3.80%
01	6250	51,837.49	1,969.82	3.80%
01	6500	14,669,270.10	557,432.26	3.80%
01	6690	122,045.93	4,637.75	3.80%
01	7090	1,113,651.95	33,410.00	3.00%
01	7091	308,977.09	8,383.00	2.71%
01	7220	89,394.68	3,009.63	3.37%
01	7250	235,272.57	2,009.39	0.85%
01	7400	215,414.26	8,185.74	3.80%
01	7810	429,585.52	16,219.32	3.78%
01	9010	2,437,766.22	5,099.04	0.21%
13	5310	4,041,135.55	153,563.00	3.80%

Unaudited Actuals
2011-12 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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	1,413,833.90		329,079.88	1,742,913.78
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)		1,413,833.90	0.00	329,079.91	1,742,913.81
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	282,606.76			282,606.76
2. Classified Salaries	2000-2999	619,648.69			619,648.69
3. Employee Benefits	3000-3999	284,809.08			284,809.08
4. Books and Supplies	4000-4999	0.00		159,457.75	159,457.75
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)		1,187,064.53	0.00	159,457.75	1,346,522.28
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	226,769.37	0.00	169,622.16	396,391.53
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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	104,274,597.15
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	11,695,822.42
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	13,653.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	328,210.10
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,038,053.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	589.97
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	283,125.50
9. PERS Reduction	All	All	3801-3802	203,433.00
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)				1,867,065.63
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				90,711,709.10
- Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				90,711,709.10

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		11,328.71
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)		11,328.71
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,328.71
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,007.24
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.)	81,199,745.63	7,005.79
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)	81,199,745.63	7,005.79
B. Required effort (Line A.2 times 90%)	73,079,771.07	6,305.21
C. Current year expenditures (Line I.G and Line II.F)	90,711,709.10	8,007.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	0.00
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	0.00
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)				0.00
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)				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) (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)	90,711,709.10	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,007.24
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals
2011-12
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)	647,209.38	694,496.36	5,698,848.76	945,270.80	7,349,627.18	55,332.00	963,902.81
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							
1110 Regular Education, K-12	434.50	454.50	454.50	454.50	724.98	724.98	432.00
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							
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	553.57	573.57	573.57	573.57	844.05	844.05	796.00

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	58,193,442.22	13,206,623.26	71,400,065.48	5,396,019.66	76,796,085.14	
3100	Alternative Schools	18,213.76	406,308.64	424,522.40	32,083.04	456,605.44	
3200	Continuation Schools	1,889,820.86	87,764.48	1,977,585.34	149,454.90	2,127,040.24	
3300	Independent Study Centers	576,237.04	0.00	576,237.04	43,548.79	619,785.83	
3400	Opportunity Schools	86,398.21	136,421.49	222,819.70	16,839.47	239,659.17	
3550	Community Day Schools	412,698.00	0.00	412,698.00	31,189.42	443,887.42	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	75,378.37	0.00	75,378.37	5,696.68	81,075.05	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	1,572.03	0.00	1,572.03	118.81	1,690.84	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	17,703,823.80	2,517,569.42	20,221,393.22	1,528,220.38	21,749,613.60	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	589.97	0.00	589.97	44.59	634.56	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	13,659.61	0.00	13,659.61	1,032.32	14,691.93	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					54,671.24	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					23,989.16	
----	Other Outgo					1,513,324.01	
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	305,406.54	305,406.54	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(153,563.00)	(153,563.00)	
----	Total General Fund and Charter Schools Funds Expenditures	78,971,833.87	16,354,687.29	95,326,521.16	7,356,091.60	1,591,984.41	
						104,274,597.17	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	52,482,843.07	9,611.67	336,081.27	285,149.78	4,480,652.76	0.00	596,603.67			2,500.00	0.00	58,193,442.22
3100	Alternative Schools	0.00	0.00	0.00	18,213.76	0.00	0.00	0.00			0.00	0.00	18,213.76
3200	Continuation Schools	1,204,233.72	0.00	0.00	475,874.55	209,712.59	0.00	0.00			0.00	0.00	1,889,820.86
3300	Independent Study Centers	548,209.88	0.00	0.00	28,027.16	0.00	0.00	0.00			0.00	0.00	576,237.04
3400	Opportunity Schools	86,398.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	86,398.21
3550	Community Day Schools	350,678.48	0.00	0.00	62,019.52	0.00	0.00	0.00			0.00	0.00	412,698.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	75,378.37	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	75,378.37
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	1,572.03	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,572.03
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	15,680,043.80	96,321.80	0.00	528,507.97	177,328.75	1,213,333.77	0.00			8,287.71	0.00	17,703,823.80
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	589.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	589.97
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		13,659.61	0.00	0.00	0.00	13,659.61
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs *		70,429,947.53	105,933.47	336,081.27	1,397,792.74	4,867,694.10	1,213,333.77	596,603.67	13,659.61	0.00	10,787.71	0.00	78,971,833.87

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2011-12
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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,323,157.37	6,360,342.76	523,123.13	13,206,623.26
3100	Alternative Schools	249,532.84	156,775.80	0.00	406,308.64
3200	Continuation Schools	53,900.21	33,864.27	0.00	87,764.48
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	83,782.72	52,638.77	0.00	136,421.49
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)	1,275,452.17	801,337.57	440,779.68	2,517,569.42
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		7,985,825.31	7,404,959.17	963,902.81	16,354,687.29

Unaudited Actuals
2011-12
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)	737,526.06
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	42,800.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,614,502.79
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,114,825.73
5 Total Central Administration Costs in General Fund and Charter Schools Funds	7,509,654.58
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	78,971,833.87
2 Total Allocated Costs (from Form PCR, Column 2, Total)	16,354,687.29
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	95,326,521.16
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)	4,041,135.55
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	4,041,135.55
D. Total Direct Charged and Allocated Costs (B3 + C5)	99,367,656.71
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.56%

Unaudited Actuals
2011-12
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)	54,671.24				54,671.24
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			23,989.16		23,989.16
Other Outgo (Objects 1000-7999)				1,513,324.01	1,513,324.01
Total Other Costs	54,671.24	0.00	23,989.16	1,513,324.01	1,591,984.41

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,365.67	6,561.77
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,508.67	6,773.77
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,508.67	6,773.77
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	52.03	53.10
c. Revenue Limit ADA	0033	11,365.61	11,314.91
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	74,566,357.53	77,245,419.63
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	74,566,357.53	77,245,419.63
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,204,196.55	60,041,319.77
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,024,780.00	1,045,838.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	219,979.00	163,241.68
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)	---	804,801.00	882,596.32
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,008,997.55	60,923,916.09

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	23,014,107.67	20,945,488.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	369,555.00	
28. Less: Charter Schools In-lieu Taxes	0595	3,171,910.00	2,508,840.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,211,752.67	18,436,648.00
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	39,797,244.88	42,487,268.09
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	2,659.00	
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	---	88,098.12	98,086.91
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	85,439.12	98,086.91
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,882,684.00	42,585,355.00
43. Less: Revenue Limit State Apportionment Receipts	---	23,550,321.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	16,332,363.00	

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

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	(385,689.32)	0.00	(237,221.00)				
Other Sources/Uses Detail					2,123,836.67	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	385,689.32	0.00	83,658.00	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	153,563.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					0.00	7,234,653.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	29,646.16		
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					7,234,653.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,094,068.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2011-12 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
60 OTHER 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					0.05	122.56		
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	385,689.32	(385,689.32)	237,221.00	(237,221.00)	9,358,489.72	9,358,489.72	0.00	0.00

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	17.0	19.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	414.0	394.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	394.0
C. ENTER total number of miles driven to/from school	021/022	213,635.0	214,443.0
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)		719,536.10	1,024,404.13
B. Books & Supplies (Objects 4200, 4300, and 4400)		275,882.15	166,013.58
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	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		500.00	500.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		6,555.76	5,254.86
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(103,785.24)	1,842.30
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		14,528.02	5,314.83
7. Communications (Object 5900)		10,439.97	10,004.07
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)		38,044.44	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	961,701.20	1,213,333.77
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	961,701.20	1,213,333.77
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)		6,615.00	198.60
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	955,086.20	1,213,135.17
K. Indirect Costs (Approved indirect cost rate of 3.80% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		35,098.96	46,106.68
L. Net Pupil Transportation Expense (Lines J and K)	100/101	990,185.16	1,259,241.85

Unaudited Actuals
2011-12
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		990,185.16	1,259,241.85
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			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
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)		0.00	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
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	990,185.16	1,259,241.85
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.635	5.872
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,391.752	3,196.045
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	990,185.16	1,259,241.85
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Maureen Fitzgerald

Title: Assistant Superintendent

Agency: Chico Unified School District

Phone Number/Ext: 530-891-3000 x.112

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

FEDERAL PROGRAM NAME	A, Basic Grants Low-Income and Neglected	Improvement Grant, Improving Special Ed Systems	Career and Technical Education:	Title II Teacher Quality	NCLB: Title II Pt A, Administrator Training	D, Enhancing Education Through Technology (EETT),	Enhancing Education Through Technology (EETT)
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3372	3550	4035	4036	4045	4047
REVENUE OBJECT	8290	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,500,509.00	(0.21)		747,391.30	8,424.00	(0.31)	24,108.48
2. a. Current Year Award	3,413,189.00	655.33	80,369.00	754,153.00	0.00	27,775.94	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,413,189.00	655.33	80,369.00	754,153.00	0.00	27,775.94	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,913,698.00	655.12	80,369.00	1,501,544.30	8,424.00	27,775.63	24,108.48
REVENUES							
5. Revenue Deferred from Prior Year				55,295.30	8,424.09		24,108.48
6. Cash Received in Current Year	4,380,435.11	655.33	59,071.00	600,594.00		16,939.94	
7. Contributed Matching Funds		(0.21)			(0.01)	(0.31)	
8. Total Available (sum lines 5, 6, & 7)	4,380,435.11	655.12	59,071.00	655,889.30	8,424.08	16,939.63	24,108.48
EXPENDITURES							
9. Donor-Authorized Expenditures	4,739,194.58	655.12	80,369.00	713,065.03	1,297.50	27,775.63	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,739,194.58	655.12	80,369.00	713,065.03	1,297.50	27,775.63	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(358,759.47)	0.00	(21,298.00)	(57,175.73)	7,126.58	(10,836.00)	24,108.48
a. Deferred Revenue		0.00			7,126.58		24,108.48
b. Accounts Payable							
c. Accounts Receivable	358,759.47		21,298.00	57,175.73		10,836.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	174,503.42	0.00	0.00	788,479.27	7,126.50	0.00	24,108.48
15. If Carryover is allowed, enter line 14 amount here	174,503.42		0.00	788,479.27	7,126.50	0.00	24,108.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,739,194.58	655.33	80,369.00	713,065.03	1,297.51	27,775.94	0.00

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

FEDERAL PROGRAM NAME	Education Through Technology, Competitive Grants	and Science Partnerships (CaMSP)	A, Innovative Education Strategies	Community Learning Centers Program	Community Learning Centers Program	Community Learning Centers Program	Community Learning Centers Program
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4048	4050	4110	4124	4124	4124	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				Goal 1031	Goal 1032	Goal 1033	Goal 1036
AWARD							
1. Prior Year Carryover	95,206.20	212,666.29	2,221.35	59,283.14	558,302.22	11,748.25	19,687.00
2. a. Current Year Award				50,000.00	977,213.00	100,000.00	125,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	50,000.00	977,213.00	100,000.00	125,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	95,206.20	212,666.29	2,221.35	109,283.14	1,535,515.22	111,748.25	144,687.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	95,206.20	70,701.65	2,221.35	37,146.64	1,270,509.97	85,000.00	144,687.00
7. Contributed Matching Funds			(0.32)				
8. Total Available (sum lines 5, 6, & 7)	95,206.20	70,701.65	2,221.03	37,146.64	1,270,509.97	85,000.00	144,687.00
EXPENDITURES							
9. Donor-Authorized Expenditures	95,206.20	112,251.49	2,133.37	97,267.86	1,522,449.77	90,767.15	137,875.81
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	95,206.20	112,251.49	2,133.37	97,267.86	1,522,449.77	90,767.15	137,875.81
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(41,549.84)	87.66	(60,121.22)	(251,939.80)	(5,767.15)	6,811.19
a. Deferred Revenue			87.66				6,811.19
b. Accounts Payable							
c. Accounts Receivable		41,549.84		60,121.22	251,939.80	5,767.15	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	100,414.80	87.98	12,015.28	13,065.45	20,981.10	6,811.19
15. If Carryover is allowed, enter line 14 amount here	0.00	100,414.80	87.66	12,015.28	13,065.45	20,981.10	6,811.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	95,206.20	112,251.49	2,133.69	97,267.86	1,522,449.77	90,767.15	137,875.81

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Community Learning Centers Program	Community Learning Centers Program	NCLB (ESEA) : Title III, Immigrant Education Program	III, Limited English Proficient (LEP) Student Program	Federal K-12 Counseling	Readiness & Emergency Mgmt for Schools	TOTAL
AWARD							
1. Prior Year Carryover	245,689.97	158,443.01	34,039.58	0.00	99,230.45	170,684.11	3,947,633.83
2. a. Current Year Award	517,400.00	500,000.00	23,700.00	152,831.00	394,377.00	221,953.00	7,338,616.27
b. Transferability (NCLB)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	517,400.00	500,000.00	23,700.00	152,831.00	394,377.00	221,953.00	7,338,616.27
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	763,089.97	658,443.01	57,739.58	152,831.00	493,607.45	392,637.11	11,286,250.10
REVENUES							
5. Revenue Deferred from Prior Year		33,443.09	26,751.53				148,022.49
6. Cash Received in Current Year	504,119.91	500,000.00	1,131.05	152,831.00	329,655.87	54,549.96	8,305,455.98
7. Contributed Matching Funds			(1.85)				(2.70)
8. Total Available (sum lines 5, 6, & 7)	504,119.91	533,443.09	27,880.73	152,831.00	329,655.87	54,549.96	8,453,475.77
EXPENDITURES							
9. Donor-Authorized Expenditures	714,170.21	529,920.82	26,749.68	152,831.00	391,356.21	113,821.16	9,549,157.59
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	714,170.21	529,920.82	26,749.68	152,831.00	391,356.21	113,821.16	9,549,157.59
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(210,050.30)	3,522.27	1,131.05	0.00	(61,700.34)	(59,271.20)	(1,095,681.82)
a. Deferred Revenue		3,522.27	1,131.05				42,787.23
b. Accounts Payable							0.00
c. Accounts Receivable	210,050.30				61,700.34	59,271.20	1,138,469.05
14. Unused Grant Award Calculation (line 4 minus line 9)	48,919.76	128,522.19	30,989.90	0.00	102,251.24	278,815.95	1,737,092.51
15. If Carryover is allowed, enter line 14 amount here	48,919.76	128,522.19	30,989.90	0.00	102,251.24	278,815.95	1,737,092.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	714,170.21	529,920.82	26,751.53	152,831.00	391,356.21	113,821.16	9,549,160.29

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

STATE PROGRAM NAME	After School Education and Safety (ASES)	Health Start - Planning & Operational Grants	Early Mental Health Initiative (EMHI)	Prevention Education (TUPE): Gr 6-12	Agricultural Career Technical Education Incentive	Partnership Academies Program	Partnership Academies Program
RESOURCE CODE	6010	6240	6250	6690	7010	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			Res 6252				Res 7221
AWARD							
1. a. Prior Year Carryover		87,473.93		92,361.00		7,364.12	13,331.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	87,473.93	0.00	92,361.00	0.00	7,364.12	13,331.00
2. a. Current Year Award	1,125,373.00	50,000.00	83,124.00	136,650.00	14,687.00	72,270.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,125,373.00	50,000.00	83,124.00	136,650.00	14,687.00	72,270.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,125,373.00	137,473.93	83,124.00	229,011.00	14,687.00	79,634.12	13,331.00
REVENUES							
5. Revenue Deferred from Prior Year		87,473.93	0.51				
6. Cash Received in Current Year	1,046,750.62	100,000.00		106,749.71	14,687.00	22,022.63	3,796.06
7. Contributed Matching Funds		(0.34)	0.34				
8. Total Available (sum lines 5, 6, & 7)	1,046,750.62	187,473.59	0.85	106,749.71	14,687.00	22,022.63	3,796.06
EXPENDITURES							
9. Donor-Authorized Expenditures	1,125,053.60	112,352.02	53,807.31	126,683.68	14,687.00	79,073.31	13,331.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,125,053.60	112,352.02	53,807.31	126,683.68	14,687.00	79,073.31	13,331.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(78,302.98)	75,121.57	(53,806.46)	(19,933.97)	0.00	(57,050.68)	(9,534.94)
a. Deferred Revenue		75,121.57	24,745.44	4,628.25			
b. Accounts Payable							
c. Accounts Receivable	78,302.98		78,553.26	24,562.22		57,050.68	9,534.94
14. Unused Grant Award Calculation (line 4 minus line 9)	319.40	25,121.91	29,316.69	102,327.32	0.00	560.81	0.00
15. If Carryover is allowed, enter line 14 amount here	319.40	25,121.91	29,316.69	102,327.32	0.00	560.81	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,125,053.60	112,352.36	53,808.33	126,683.68	14,687.00	79,073.31	13,331.00

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

STATE PROGRAM NAME	EMHI #15	EMHI #16	EMHI #17	TOTAL
RESOURCE CODE	7810	7810	7810	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Res 7830	Res 7831	Res 7832	
AWARD				
1. a. Prior Year Carryover				200,530.05
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	200,530.05
2. a. Current Year Award	122,777.00	162,764.00	162,764.00	1,930,409.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	122,777.00	162,764.00	162,764.00	1,930,409.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	122,777.00	162,764.00	162,764.00	2,130,939.05
REVENUES				
5. Revenue Deferred from Prior Year				87,474.44
6. Cash Received in Current Year		0.00	0.00	1,294,006.02
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	1,381,480.46
EXPENDITURES				
9. Donor-Authorized Expenditures	120,277.64	162,764.00	162,764.00	1,970,793.56
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	120,277.64	162,764.00	162,764.00	1,970,793.56
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(120,277.64)	(162,764.00)	(162,764.00)	(589,313.10)
a. Deferred Revenue				104,495.26
b. Accounts Payable				0.00
c. Accounts Receivable	120,277.64	162,764.00	162,764.00	693,809.72
14. Unused Grant Award Calculation (line 4 minus line 9)	2,499.36	0.00	0.00	160,145.49
15. If Carryover is allowed, enter line 14 amount here	2,499.36	0.00	0.00	160,145.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	120,277.64	162,764.00	162,764.00	1,970,794.92

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	370,652.18	370,652.18
2. a. Current Year Award	301,600.66	301,600.66
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	301,600.66	301,600.66
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	672,252.84	672,252.84
REVENUES		
5. Cash Received in Current Year	301,600.66	301,600.66
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	301,600.66	301,600.66
EXPENDITURES		
10. Donor-Authorized Expenditures	215,535.14	215,535.14
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	215,535.14	215,535.14
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	456,717.70	456,717.70

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

STATE PROGRAM NAME	Community Day School - Mandatory Expelled	Economic Impact Aid (EIA)	Economic Impact Aid - LEP	SCHOOL BASED COORDINATION PROGRAM (SBCP)	SBCP - Reimbursement from Gen Fund	Quality Education Investment Act (QEIA)	Bus Replacement
RESOURCE CODE	2430	7090	7091	7250	7250	7400	7840
REVENUE OBJECT	8311	8311	8311	8990/8590	8990/8590	8590	
LOCAL DESCRIPTION (if any)					Res 7253		
AWARD							
1. a. Prior Year Restricted Ending Balance	(0.54)	468,791.45	225,332.59	525,409.41	15,448.39		0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(0.54)	468,791.45	225,332.59	525,409.41	15,448.39	0.00	0.00
2. a. Current Year Award	393.00	1,123,109.00	335,534.00	0.00		223,600.00	
b. Other Adjustments							13,044.44
c. Adj Curr Yr Award (sum lines 2a & 2b)	393.00	1,123,109.00	335,534.00	0.00	0.00	223,600.00	13,044.44
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	392.46	1,591,900.45	560,866.59	525,409.41	15,448.39	223,600.00	13,044.44
REVENUES							
5. Cash Received in Current Year	153.00	1,123,109.00	335,534.00	0.00	0.00	223,600.00	13,044.44
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	240.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	240.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	393.00	1,123,109.00	335,534.00	0.00	0.00	223,600.00	13,044.44
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,171,061.95	317,360.09	233,424.17	3,857.79	223,600.00	13,044.44
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	1,171,061.95	317,360.09	233,424.17	3,857.79	223,600.00	13,044.44
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	392.46	420,838.50	243,506.50	291,985.24	11,590.60	0.00	0.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	1,234,981.30
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,234,981.30
2. a. Current Year Award	1,682,636.00
b. Other Adjustments	13,044.44
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,695,680.44
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,930,661.74
REVENUES	
5. Cash Received in Current Year	1,695,440.44
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	240.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	240.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,695,680.44
EXPENDITURES	
10. Donor-Authorized Expenditures	1,962,348.44
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	1,962,348.44
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	968,313.30

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

LOCAL PROGRAM NAME	SCNAC	Parents As Teachers	TOTAL
RESOURCE CODE	9073	9077	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00
2. a. Current Year Award	48,814.35	137,444.66	186,259.01
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	48,814.35	137,444.66	186,259.01
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	48,814.35	137,444.66	186,259.01
REVENUES			
5. Cash Received in Current Year	3,784.00	15,486.64	19,270.64
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	45,030.35	121,958.02	166,988.37
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	45,030.35	121,958.02	166,988.37
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	48,814.35	137,444.66	186,259.01
EXPENDITURES			
10. Donor-Authorized Expenditures	48,814.35	137,444.66	186,259.01
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	48,814.35	137,444.66	186,259.01
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,542
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	286,953.17	0.00	63,961.80	0.00	662,082.85	2,362,054.80	3,198,087.52		6,573,140.14
2000-2999	Classified Salaries	741,985.64	0.00	0.00	0.00	604,519.72	2,663,417.47	1,426,228.85		5,436,151.68
3000-3999	Employee Benefits	471,764.31	0.00	8,622.70	0.00	484,374.93	2,033,199.42	2,105,317.62		5,103,278.98
4000-4999	Books and Supplies	206,223.43	0.00	0.00	0.00	2,254.05	16,174.27	49,474.51		274,126.26
5000-5999	Services and Other Operating Expenditures	50,074.95	0.00	0.00	0.00	6,110.01	6,744.17	256,902.34		319,831.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,757,001.50	0.00	72,584.50	0.00	1,759,341.56	7,081,590.13	7,036,010.84	0.00	17,706,528.53
7310	Transfers of Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00		557,432.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,517,569.43								2,517,569.43
	Total Indirect Costs and PCR Allocations	3,075,001.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,075,001.69
	TOTAL COSTS	4,832,003.19	0.00	72,584.50	0.00	1,759,341.56	7,081,590.13	7,036,010.84	0.00	20,781,530.22
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	181,116.13	166,426.92	1,073,561.79		1,421,104.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	321.52	0.00		321.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	62,081.50	46.47	332,546.21		394,674.18
4000-4999	Books and Supplies	655.12	0.00	0.00	0.00	0.00	653.15	0.00		1,308.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00		4,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	655.12	0.00	0.00	0.00	243,197.63	171,448.06	1,406,108.00	0.00	1,821,408.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	655.12	0.00	0.00	0.00	243,197.63	171,448.06	1,406,108.00	0.00	1,821,408.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,821,408.81

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	286,953.17	0.00	63,961.80	0.00	480,966.72	2,195,627.88	2,124,525.73		5,152,035.30
2000-2999	Classified Salaries	741,985.64	0.00	0.00	0.00	604,519.72	2,663,095.95	1,426,228.85		5,435,830.16
3000-3999	Employee Benefits	471,764.31	0.00	8,622.70	0.00	422,293.43	2,033,152.95	1,772,771.41		4,708,604.80
4000-4999	Books and Supplies	205,568.31	0.00	0.00	0.00	2,254.05	15,521.12	49,474.51		272,817.99
5000-5999	Services and Other Operating Expenditures	50,074.95	0.00	0.00	0.00	6,110.01	2,744.17	256,902.34		315,831.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,756,346.38	0.00	72,584.50	0.00	1,516,143.93	6,910,142.07	5,629,902.84	0.00	15,885,119.72
7310	Transfers of Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00		557,432.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,517,569.43								2,517,569.43
	Total Indirect Costs and PCR Allocations	3,075,001.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,075,001.69
	TOTAL BEFORE OBJECT 8980	4,831,348.07	0.00	72,584.50	0.00	1,516,143.93	6,910,142.07	5,629,902.84	0.00	18,960,121.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									18,960,121.41
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	289.78	0.00	0.00	0.00	0.00	0.00	1,192.67		1,482.45
5000-5999	Services and Other Operating Expenditures	1,033.40	0.00	0.00	0.00	0.00	0.00	0.00		1,033.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,323.18	0.00	0.00	0.00	0.00	0.00	1,192.67	0.00	2,515.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,323.18	0.00	0.00	0.00	0.00	0.00	1,192.67	0.00	2,515.85
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									9,136,038.25
	TOTAL COSTS									9,138,554.10

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	17,213,469.35	7,748,748.02
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	17,213,469.35	7,748,748.02
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	<u>1,511.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	1,511.00	

SELPA: (??)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2011-12 (LE-CY Worksheet)	Actual Expenditures FY 2010-11 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	20,781,530.22		
2. Less: Expenditures paid from federal sources	1,821,408.81		
3. Expenditures paid from state and local sources	18,960,121.41	17,213,469.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,960,121.41	17,213,469.35	1,746,652.06
4. Special education unduplicated pupil count	1,542	1,511	
5. Per capita state and local expenditures (A3/A4)	12,295.80	11,392.10	903.70

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

X

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

	FY 2011-12	FY 2010-11	Difference
a. Expenditures paid from local sources	9,138,554.10	7,748,748.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,138,554.10	7,748,748.02	1,389,806.08
b. Per capita local expenditures (B1a/A4)	5,926.43	5,128.23	798.20

Base FY

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

	FY 2011-12	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Maureen Fitzgerald
Contact Name

530-891-3000 x.112
Telephone Number

Assistant Superintendent, Business Services
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,542
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	276,105.56	0.00	98,664.28	0.00	637,408.32	2,350,974.78	3,072,875.94		6,436,028.88
2000-2999	Classified Salaries	701,230.45	0.00	0.00	0.00	567,868.79	2,815,375.57	1,472,482.84		5,556,957.65
3000-3999	Employee Benefits	535,176.92	0.00	13,385.30	0.00	592,085.62	2,409,641.65	1,995,174.78		5,545,464.27
4000-4999	Books and Supplies	153,000.00	0.00	0.00	0.00	1,728.00	11,105.00	51,680.00		217,513.00
5000-5999	Services and Other Operating Expenditures	53,200.00	0.00	0.00	0.00	7,000.00	1,660.00	434,391.00		496,251.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,718,712.93	0.00	112,049.58	0.00	1,806,090.73	7,588,757.00	7,026,604.56	0.00	18,252,214.80
7310	Transfers of Indirect Costs	820,321.00	0.00	0.00	0.00	0.00	0.00	0.00		820,321.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	820,321.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,321.00
	TOTAL COSTS	2,539,033.93	0.00	112,049.58	0.00	1,806,090.73	7,588,757.00	7,026,604.56	0.00	19,072,535.80
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	276,105.56	0.00	98,664.28	0.00	637,408.32	2,350,974.78	1,924,131.94		5,287,284.88
2000-2999	Classified Salaries	701,230.45	0.00	0.00	0.00	567,868.79	2,815,375.57	1,472,482.84		5,556,957.65
3000-3999	Employee Benefits	535,176.92	0.00	13,385.30	0.00	592,085.62	2,409,641.65	1,693,462.78		5,243,752.27
4000-4999	Books and Supplies	153,000.00	0.00	0.00	0.00	1,728.00	11,105.00	51,680.00		217,513.00
5000-5999	Services and Other Operating Expenditures	53,200.00	0.00	0.00	0.00	7,000.00	1,660.00	434,391.00		496,251.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,718,712.93	0.00	112,049.58	0.00	1,806,090.73	7,588,757.00	5,576,148.56	0.00	16,801,758.80
7310	Transfers of Indirect Costs	820,321.00	0.00	0.00	0.00	0.00	0.00	0.00		820,321.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	820,321.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,321.00
	TOTAL BEFORE OBJECT 8980	2,539,033.93	0.00	112,049.58	0.00	1,806,090.73	7,588,757.00	5,576,148.56	0.00	17,622,079.80
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									17,622,079.80

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									298,347.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									9,376,106.00
	TOTAL COSTS									9,674,453.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									1,542
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	286,953.17	0.00	63,961.80	0.00	662,082.85	2,362,054.80	3,198,087.52		6,573,140.14
2000-2999	Classified Salaries	741,985.64	0.00	0.00	0.00	604,519.72	2,663,417.47	1,426,228.85		5,436,151.68
3000-3999	Employee Benefits	471,764.31	0.00	8,622.70	0.00	484,374.93	2,033,199.42	2,105,317.62		5,103,278.98
4000-4999	Books and Supplies	206,223.43	0.00	0.00	0.00	2,254.05	16,174.27	49,474.51		274,126.26
5000-5999	Services and Other Operating Expenditures	50,074.95	0.00	0.00	0.00	6,110.01	6,744.17	256,902.34		319,831.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,757,001.50	0.00	72,584.50	0.00	1,759,341.56	7,081,590.13	7,036,010.84	0.00	17,706,528.53
7310	Transfers of Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00		557,432.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,517,569.43								2,517,569.43
	Total Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557,432.26
	TOTAL COSTS	2,314,433.76	0.00	72,584.50	0.00	1,759,341.56	7,081,590.13	7,036,010.84	0.00	18,263,960.79
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	181,116.13	166,426.92	1,073,561.79		1,421,104.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	321.52	0.00		321.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	62,081.50	46.47	332,546.21		394,674.18
4000-4999	Books and Supplies	655.12	0.00	0.00	0.00	0.00	653.15	0.00		1,308.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00		4,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	655.12	0.00	0.00	0.00	243,197.63	171,448.06	1,406,108.00	0.00	1,821,408.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	655.12	0.00	0.00	0.00	243,197.63	171,448.06	1,406,108.00	0.00	1,821,408.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,821,408.81

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	286,953.17	0.00	63,961.80	0.00	480,966.72	2,195,627.88	2,124,525.73		5,152,035.30
2000-2999	Classified Salaries	741,985.84	0.00	0.00	0.00	604,519.72	2,663,095.95	1,426,228.85		5,435,830.16
3000-3999	Employee Benefits	471,764.31	0.00	8,622.70	0.00	422,293.43	2,033,152.95	1,772,771.41		4,708,604.80
4000-4999	Books and Supplies	205,568.31	0.00	0.00	0.00	2,254.05	15,521.12	49,474.51		272,817.99
5000-5999	Services and Other Operating Expenditures	50,074.95	0.00	0.00	0.00	6,110.01	2,744.17	256,902.34		315,831.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,756,346.38	0.00	72,584.50	0.00	1,516,143.93	6,910,142.07	5,629,902.84	0.00	15,885,119.72
7310	Transfers of Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00		557,432.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,517,569.43								2,517,569.43
	Total Indirect Costs	557,432.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557,432.26
	TOTAL BEFORE OBJECT 8980	2,313,778.64	0.00	72,584.50	0.00	1,516,143.93	6,910,142.07	5,629,902.84	0.00	16,442,551.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									16,442,551.98
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	289.78	0.00	0.00	0.00	0.00	0.00	1,192.67		1,482.45
5000-5999	Services and Other Operating Expenditures	1,033.40	0.00	0.00	0.00	0.00	0.00	0.00		1,033.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,323.18	0.00	0.00	0.00	0.00	0.00	1,192.67	0.00	2,515.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,323.18	0.00	0.00	0.00	0.00	0.00	1,192.67	0.00	2,515.85
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									9,136,038.25
	TOTAL COSTS									9,138,554.10

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

SELPA: (??)

SECTION 2

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

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2012-13 (LB-B Worksheet)	Actual Expenditures FY 2011-12 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>19,072,535.80</u>		
2. Less: Expenditures paid from federal sources	<u>1,450,456.00</u>		
3. Expenditures paid from state and local sources	<u>17,622,079.80</u>	<u>16,442,551.98</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>17,622,079.80</u>	<u>16,442,551.98</u>	<u>1,179,527.82</u>
4. Special education unduplicated pupil count	<u>1,542</u>	<u>1,542</u>	
5. Per capita state and local expenditures (A3/A4)	<u>11,428.07</u>	<u>10,663.13</u>	<u>764.94</u>

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

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

SELPA: (??)

3. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

X

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

	Budget FY 2012-13	Actual FY 2011-12	Difference
a. Expenditures paid from local sources	9,674,453.00	9,138,554.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,674,453.00	9,138,554.10	535,898.90
b. Per capita local expenditures (B1a/A4)	6,273.96	5,926.43	347.53

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

	Budget FY 2012-13	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Maureen Fitzgerald
Contact Name

530-891-3000 x.112
Telephone Number

Assistant Superintendent, Business Services
Title

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