



*Mt. Diablo Unified
School District*

*Unaudited Actuals
2011-2012*

*Presented to the Board of Education
September 24, 2012*

Mt. Diablo Unified School District

Board of Education

Sherry Whitmarsh, President

Linda Mayo, Vice President

Lynne Dennler, Member

Gary Eberhart, Member

Cheryl Hansen, Member

Administration

Steven Lawrence, Ph.D.

Superintendent

Julie Braun-Martin

Assistant Superintendent, Personnel Services

Mildred Browne, Ed.D.

Assistant Superintendent, Pupil Services & Special Education

Rose Lock

Assistant Superintendent, Student Achievement & School Support

Bryan Richards

Chief Financial Officer

Greg Rolen

General Counsel

Fiscal Services

Nance Juner

Chief Accountant

Mika Arbelbide

Fiscal Analyst II

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 24, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Bill Clark
Name
Associate Superintendent, Business Services
Title
925-942-3310
Telephone
bclark@cccoe.k12.ca.us
E-mail Address

For School District:

Bryan Richards
Name
Chief Financial Officer
Title
925-682-8000 x4092
Telephone
richardsb@mdusd.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
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)	62.05%
	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	\$172,929,885.71
	Appropriations Subject to Limit	\$172,929,885.71
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	2.90%
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	\$3,474,260.75
	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]).	\$7,515,506.69

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

			2011-12 Unaudited Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources	8010-8099		163,828,449.21	7,166,259.00	170,994,708.21	153,365,984.82	7,311,843.00	160,677,827.82	-6.0%
2) Federal Revenue	8100-8299		449,361.97	22,516,812.10	22,966,174.07	238,982.00	23,602,295.00	23,841,277.00	3.8%
3) Other State Revenue	8300-8599		32,575,906.72	36,466,632.34	69,042,539.06	32,118,499.00	35,331,259.00	67,449,758.00	-2.3%
4) Other Local Revenue	8600-8799		4,320,942.87	10,616,906.89	14,937,849.76	3,612,850.00	6,864,216.00	10,477,066.00	-29.9%
5) TOTAL, REVENUES			201,174,660.77	76,766,610.33	277,941,271.10	189,336,315.82	73,109,613.00	262,445,928.82	-5.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		94,259,211.79	38,027,682.77	132,286,894.56	88,798,612.72	39,559,438.00	128,358,050.72	-3.0%
2) Classified Salaries	2000-2999		19,733,071.62	21,356,982.97	41,090,054.59	18,906,945.43	20,604,946.00	39,511,891.43	-3.8%
3) Employee Benefits	3000-3999		32,536,755.25	21,402,120.72	53,938,875.97	32,720,002.85	23,991,111.00	56,711,113.85	5.1%
4) Books and Supplies	4000-4999		3,908,445.85	7,124,366.03	11,032,811.88	3,728,806.00	5,687,356.00	9,416,162.00	-14.7%
5) Services and Other Operating Expenditures	5000-5999		10,413,408.16	28,465,123.92	38,878,532.08	9,227,291.00	27,550,015.00	36,777,306.00	-5.4%
6) Capital Outlay	6000-6999		102,031.20	1,965,947.30	2,067,978.50	205,820.00	50,297.00	256,117.00	-87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	365,920.06	365,920.06	0.00	254,993.00	254,993.00	-30.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,428,517.58)	3,749,560.09	(678,957.49)	(1,604,467.00)	1,159,454.00	(445,013.00)	-34.5%
9) TOTAL, EXPENDITURES			156,524,406.29	122,457,703.86	278,982,110.15	151,983,011.00	118,857,610.00	270,840,621.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,650,254.48	(45,691,093.53)	(1,040,839.05)	37,353,304.82	(45,747,997.00)	(8,394,692.18)	706.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,939,119.58	60,550.00	3,999,669.58	3,505,746.00	0.00	3,505,746.00	-12.3%
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		(44,557,920.57)	44,557,920.57	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,497,040.15)	44,497,370.57	(3,999,669.58)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-12.3%

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)			(3,846,785.67)	(1,193,722.96)	(5,040,508.63)	(11,837,810.18)	(62,628.00)	(11,900,438.18)	136.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
2) Ending Balance, June 30 (E + F1e)			41,696,645.07	11,986,824.72	53,683,469.79	29,858,834.89	11,924,196.72	41,783,031.61	-22.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	422,007.38	0.00	422,007.38	422,007.38	0.00	422,007.38	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,986,824.72	11,986,824.72	0.00	11,924,196.72	11,924,196.72	-0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,583,503.41	0.00	8,583,503.41	5,978,232.00	0.00	5,978,232.00	-30.4%
Tier 3 programs and site carryovers	0000	9780	5,597,565.41		5,597,565.41				
State fiscal uncertainty (\$441/ADA less	0000	9780	2,985,938.00		2,985,938.00				
Tier 3 Programs and Site Carryovers	0000	9780				2,992,294.00		2,992,294.00	
State fiscal uncertainty (\$441/ADA less	0000	9780				2,985,938.00		2,985,938.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,658,787.00	0.00	5,658,787.00	5,486,928.00	0.00	5,486,928.00	-3.0%
Unassigned/Unappropriated Amount		9790	26,727,347.28	0.00	26,727,347.28	17,666,667.51	0.00	17,666,667.51	-33.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,724,959.87	104,559.02	15,829,518.89				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	305,000.00	0.00	305,000.00				
d) with Fiscal Agent		9135	0.00	4,923.19	4,923.19				
e) collections awaiting deposit		9140	1,973,910.44	0.00	1,973,910.44				
2) Investments		9150	1,465,591.48	0.00	1,465,591.48				
3) Accounts Receivable		9200	626,095.44	2,508,367.73	3,134,463.17				
4) Due from Grantor Government		9290	37,331,670.91	12,433,685.99	49,765,356.90				
5) Due from Other Funds		9310	3,546,989.36	37,581.35	3,584,570.71				
6) Stores		9320	422,007.38	0.00	422,007.38				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			61,396,224.88	15,089,117.28	76,485,342.16				
H. LIABILITIES									
1) Accounts Payable		9500	16,466,341.92	1,161,971.52	17,628,313.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,233,237.89	35,214.26	3,268,452.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	1,905,106.78	1,905,106.78				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			19,699,579.81	3,102,292.56	22,801,872.37				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,696,645.07	11,986,824.72	53,683,469.79				

			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)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	78,763,109.00	0.00	78,763,109.00	67,879,380.00	0.00	67,879,380.00	-13.8%
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	(4,720.81)	0.00	(4,720.81)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,008,725.25	0.00	1,008,725.25	1,001,714.00	0.00	1,001,714.00	-0.7%
Timber Yield Tax		8022	6.84	0.00	6.84	6.00	0.00	6.00	-12.3%
Other Subventions/In-Lieu Taxes		8029	5,012.78	0.00	5,012.78	4,975.00	0.00	4,975.00	-0.8%
County & District Taxes									
Secured Roll Taxes		8041	82,225,466.60	0.00	82,225,466.60	81,346,682.00	0.00	81,346,682.00	-1.1%
Unsecured Roll Taxes		8042	4,143,364.04	0.00	4,143,364.04	3,759,942.00	0.00	3,759,942.00	-9.3%
Prior Years' Taxes		8043	(1,579,629.11)	0.00	(1,579,629.11)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	688,924.50	0.00	688,924.50	1,038,740.00	0.00	1,038,740.00	50.8%
Education Revenue Augmentation Fund (ERAF)		8045	4,924,894.87	0.00	4,924,894.87	4,924,894.00	0.00	4,924,894.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,379,290.25	0.00	1,379,290.25	1,241,651.00	0.00	1,241,651.00	-10.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			171,554,444.21	0.00	171,554,444.21	161,197,984.00	0.00	161,197,984.00	-6.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,766,259.00)		(7,766,259.00)	(7,911,843.00)		(7,911,843.00)	1.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		95,006.00	95,006.00		105,109.00	105,109.00	10.6%
Special Education ADA Transfer	6500	8091		7,071,253.00	7,071,253.00		7,206,734.00	7,206,734.00	1.9%
All Other Revenue Limit									

			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)	
Description	Resource Codes	Object Codes							
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	550,625.00	0.00	550,625.00	602,682.82	0.00	602,682.82	9.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(510,361.00)	0.00	(510,361.00)	(522,839.00)	0.00	(522,839.00)	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			163,828,449.21	7,166,259.00	170,994,708.21	153,365,984.82	7,311,843.00	160,677,827.82	-6.0%
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	6,548,182.00	6,548,182.00	0.00	6,548,182.00	6,548,182.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,576,164.69	1,576,164.69	0.00	804,752.00	804,752.00	-48.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	51,283.00	51,283.00	0.00	0.00	0.00	-100.0%
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		4,608,624.28	4,608,624.28		8,491,620.00	8,491,620.00	84.3%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		5,952,791.85	5,952,791.85		4,679,356.00	4,679,356.00	-21.4%
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		971,852.79	971,852.79		1,027,417.00	1,027,417.00	5.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,200,453.72	1,200,453.72		762,378.00	762,378.00	-36.5%
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		188,843.00	188,843.00		166,111.00	166,111.00	-12.0%
Safe and Drug Free Schools	3700-3799	8290		97,329.04	97,329.04		425,000.00	425,000.00	336.7%
Other Federal Revenue	All Other	8290	449,361.97	1,321,287.73	1,770,649.70	238,982.00	697,479.00	936,461.00	-47.1%
TOTAL, FEDERAL REVENUE			449,361.97	22,516,812.10	22,966,174.07	238,982.00	23,602,295.00	23,841,277.00	3.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		18,267.01	18,267.01		11,739.00	11,739.00	-35.7%
Prior Years	2430	8319		0.45	0.45		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,887,057.00	17,887,057.00		18,064,787.00	18,064,787.00	1.0%
Prior Years	6500	8319		887,799.77	887,799.77		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,139,007.00	1,139,007.00		1,139,007.00	1,139,007.00	0.0%
Economic Impact Aid	7090-7091	8311		4,299,358.00	4,299,358.00		4,084,954.00	4,084,954.00	-5.0%
Spec. Ed. Transportation	7240	8311		1,166,551.00	1,166,551.00		1,166,551.00	1,166,551.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	132,932.01	132,932.01	0.00	100,488.00	100,488.00	-24.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	49,568.00	49,568.00	0.00	0.00	0.00	-100.0%
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	5,844,323.00	0.00	5,844,323.00	6,270,830.00	0.00	6,270,830.00	7.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	346,789.00	0.00	346,789.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	4,425,158.51	1,040,048.95	5,465,207.46	4,264,932.00	858,408.00	5,123,340.00	-6.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
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		2,821,116.68	2,821,116.68		3,099,190.00	3,099,190.00	9.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		229,902.92	229,902.92		245,890.00	245,890.00	7.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,043,100.00	4,043,100.00		4,043,100.00	4,043,100.00	0.0%
All Other State Revenue	All Other	8590	21,959,636.21	2,751,923.55	24,711,559.76	21,582,737.00	2,517,145.00	24,099,882.00	-2.5%
TOTAL, OTHER STATE REVENUE			32,575,906.72	36,466,632.34	69,042,539.06	32,118,499.00	35,331,259.00	67,449,758.00	-2.3%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	560,084.56	0.00	560,084.56	500,000.00	40,000.00	540,000.00	-3.6%
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	5,122.89	30,495.19	35,618.08	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	22,093.00	22,093.00	0.00	29,590.00	29,590.00	33.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	348,982.92	326,347.87	675,330.79	0.00	91,581.00	91,581.00	-86.4%
Interest		8660	216,002.22	2.26	216,004.48	112,850.00	0.00	112,850.00	-47.8%
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	176,192.56	176,192.56	0.00	60,000.00	60,000.00	-65.9%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	705,339.55	705,339.55	0.00	604,288.00	604,288.00	-14.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
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	39,900.00	39,900.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	3,190,750.28	9,316,536.46	12,507,286.74	3,000,000.00	6,038,757.00	9,038,757.00	-27.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			4,320,942.87	10,616,906.89	14,937,849.76	3,612,850.00	6,864,216.00	10,477,066.00	-29.9%
TOTAL, REVENUES			201,174,660.77	76,766,610.33	277,941,271.10	189,336,315.82	73,109,613.00	262,445,928.82	-5.6%

			2011-12 Unaudited Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,486,200.74	28,982,249.44	110,468,450.18	76,337,243.72	29,038,877.00	105,376,120.72	-4.6%
Certificated Pupil Support Salaries		1200	3,846,120.14	5,444,939.10	9,291,059.24	3,682,634.00	5,518,122.00	9,200,756.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,150,124.71	3,060,381.64	11,210,506.35	7,740,630.00	4,442,574.00	12,183,204.00	8.7%
Other Certificated Salaries		1900	776,766.20	540,112.59	1,316,878.79	1,038,105.00	559,865.00	1,597,970.00	21.3%
TOTAL, CERTIFICATED SALARIES			94,259,211.79	38,027,682.77	132,286,894.56	88,798,612.72	39,559,438.00	128,358,050.72	-3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	285,393.81	11,063,061.00	11,348,454.81	289,750.20	11,116,107.00	11,405,857.20	0.5%
Classified Support Salaries		2200	8,812,005.64	6,425,620.23	15,237,625.87	8,466,550.18	5,875,459.00	14,342,009.18	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	1,914,935.80	1,056,176.95	2,971,112.75	1,960,451.00	1,006,399.00	2,966,850.00	-0.1%
Clerical, Technical and Office Salaries		2400	7,971,446.22	2,029,487.37	10,000,933.59	7,546,344.95	2,099,404.00	9,645,748.95	-3.6%
Other Classified Salaries		2900	749,290.15	782,637.42	1,531,927.57	643,849.10	507,577.00	1,151,426.10	-24.8%
TOTAL, CLASSIFIED SALARIES			19,733,071.62	21,356,982.97	41,090,054.59	18,906,945.43	20,604,946.00	39,511,891.43	-3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,575,985.18	2,904,458.61	10,480,443.79	7,242,588.87	3,100,235.00	10,342,823.87	-1.3%
PERS		3201-3202	2,015,636.98	1,994,995.23	4,010,632.21	2,194,777.93	2,254,060.00	4,448,837.93	10.9%
OASDI/Medicare/Alternative		3301-3302	2,756,799.91	2,062,896.95	4,819,696.86	2,675,799.51	2,291,441.00	4,967,240.51	3.1%
Health and Welfare Benefits		3401-3402	11,972,095.25	9,723,573.77	21,695,669.02	12,017,718.00	10,817,670.00	22,835,388.00	5.3%
Unemployment Insurance		3501-3502	1,767,310.29	910,267.24	2,677,577.53	1,321,496.98	816,148.00	2,137,644.98	-20.2%
Workers' Compensation		3601-3602	3,425,720.96	1,769,593.11	5,195,314.07	3,472,737.74	1,936,655.00	5,409,392.74	4.1%
OPEB, Allocated		3701-3702	2,690,193.07	1,683,243.10	4,373,436.17	3,432,272.00	2,385,525.00	5,817,797.00	33.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	271,806.38	213,657.61	485,463.99	308,194.82	247,022.00	555,216.82	14.4%
Other Employee Benefits		3901-3902	61,207.23	139,435.10	200,642.33	54,417.00	142,355.00	196,772.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			32,536,755.25	21,402,120.72	53,938,875.97	32,720,002.85	23,991,111.00	56,711,113.85	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	59,824.91	450,732.50	510,557.41	600.00	601,405.00	602,005.00	17.9%
Books and Other Reference Materials		4200	347,161.90	336,174.24	683,336.14	28,267.00	28,752.00	57,019.00	-91.7%

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)	
Materials and Supplies		4300	2,811,405.34	5,267,882.26	8,079,287.60	3,412,915.00	4,692,841.00	8,105,756.00	0.3%
Noncapitalized Equipment		4400	690,053.70	1,069,577.03	1,759,630.73	287,024.00	364,358.00	651,382.00	-63.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,908,445.85	7,124,366.03	11,032,811.88	3,728,806.00	5,687,356.00	9,416,162.00	-14.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	291,707.32	20,163,779.92	20,455,487.24	5,000.00	20,190,517.00	20,195,517.00	-1.3%
Travel and Conferences		5200	219,111.79	427,894.44	647,006.23	102,620.00	462,103.00	564,723.00	-12.7%
Dues and Memberships		5300	36,616.00	46,654.23	83,270.23	27,600.00	41,135.00	68,735.00	-17.5%
Insurance		5400 - 5450	870,682.00	525.00	871,207.00	921,901.00	540.00	922,441.00	5.9%
Operations and Housekeeping Services		5500	4,811,730.36	4,340.00	4,816,070.36	4,177,606.00	6,895.00	4,184,501.00	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900,744.49	527,106.80	1,427,851.29	1,234,058.00	536,519.00	1,770,577.00	24.0%
Transfers of Direct Costs		5710	236,653.73	(236,653.73)	0.00	(42,912.00)	42,912.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,750,238.79)	(179,040.97)	(1,929,279.76)	(1,806,411.00)	(174,580.00)	(1,980,991.00)	2.7%
Professional/Consulting Services and Operating Expenditures		5800	4,218,947.81	7,654,618.59	11,873,566.40	3,988,945.00	6,393,184.00	10,382,129.00	-12.6%
Communications		5900	577,453.45	55,899.64	633,353.09	618,884.00	50,790.00	669,674.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,413,408.16	28,465,123.92	38,878,532.08	9,227,291.00	27,550,015.00	36,777,306.00	-5.4%

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)	
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	31,538.62	31,538.62	20,000.00	32,297.00	52,297.00	65.8%
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	16,916.28	19,908.31	36,824.59	95,320.00	18,000.00	113,320.00	207.7%
Equipment Replacement		6500	85,114.92	1,914,500.37	1,999,615.29	90,500.00	0.00	90,500.00	-95.5%
TOTAL, CAPITAL OUTLAY			102,031.20	1,965,947.30	2,067,978.50	205,820.00	50,297.00	256,117.00	-87.6%
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	41,076.00	41,076.00	0.00	45,000.00	45,000.00	9.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	74,951.42	74,951.42	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	39,900.00	39,900.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	0.00	33,603.23	33,603.23	0.00	28,612.00	28,612.00	-14.9%
Other Debt Service - Principal		7439	0.00	176,389.41	176,389.41	0.00	181,381.00	181,381.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	365,920.06	365,920.06	0.00	254,993.00	254,993.00	-30.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,749,560.09)	3,749,560.09	0.00	(1,159,454.00)	1,159,454.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(678,957.49)	0.00	(678,957.49)	(445,013.00)	0.00	(445,013.00)	-34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,428,517.58)	3,749,560.09	(678,957.49)	(1,604,467.00)	1,159,454.00	(445,013.00)	-34.5%
TOTAL, EXPENDITURES			156,524,406.29	122,457,703.86	278,982,110.15	151,983,011.00	118,857,610.00	270,840,621.00	-2.9%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,939,119.58	60,550.00	3,999,669.58	3,505,746.00	0.00	3,505,746.00	-12.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,939,119.58	60,550.00	3,999,669.58	3,505,746.00	0.00	3,505,746.00	-12.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	(44,557,920.57)	44,557,920.57	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(44,557,920.57)	44,557,920.57	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(48,497,040.15)	44,497,370.57	(3,999,669.58)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-12.3%

Description Function Codes Object Codes			2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	163,828,449.21	7,166,259.00	170,994,708.21	153,365,984.82	7,311,843.00	160,677,827.82	-6.0%
2) Federal Revenue		8100-8299	449,361.97	22,516,812.10	22,966,174.07	238,982.00	23,602,295.00	23,841,277.00	3.8%
3) Other State Revenue		8300-8599	32,575,906.72	36,466,632.34	69,042,539.06	32,118,499.00	35,331,259.00	67,449,758.00	-2.3%
4) Other Local Revenue		8600-8799	4,320,942.87	10,616,906.89	14,937,849.76	3,612,850.00	6,864,216.00	10,477,066.00	-29.9%
5) TOTAL, REVENUES			201,174,660.77	76,766,610.33	277,941,271.10	189,336,315.82	73,109,613.00	262,445,928.82	-5.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		105,186,292.55	79,257,955.46	184,444,248.01	97,948,656.00	78,773,105.00	176,721,761.00	-4.2%
2) Instruction - Related Services	2000-2999		22,440,529.08	9,618,891.29	32,059,420.37	21,201,521.00	12,087,264.00	33,288,785.00	3.8%
3) Pupil Services	3000-3999		5,766,702.78	22,130,065.13	27,896,767.91	4,987,219.00	18,881,731.00	23,868,950.00	-14.4%
4) Ancillary Services	4000-4999		42,585.19	1,435,887.97	1,478,473.16	35,831.00	845,427.00	881,258.00	-40.4%
5) Community Services	5000-5999		208,143.14	365,064.31	573,207.45	198,824.00	397,042.00	595,866.00	4.0%
6) Enterprise	6000-6999		58,581.70	2,915.85	61,497.55	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		6,297,973.03	3,853,344.52	10,151,317.55	11,236,909.00	1,240,625.00	12,477,534.00	22.9%
8) Plant Services	8000-8999		16,523,598.82	5,427,659.27	21,951,258.09	16,374,051.00	6,377,423.00	22,751,474.00	3.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	365,920.06	365,920.06	0.00	254,993.00	254,993.00	-30.3%
10) TOTAL, EXPENDITURES			156,524,406.29	122,457,703.86	278,982,110.15	151,983,011.00	118,857,610.00	270,840,621.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,650,254.48	(45,691,093.53)	(1,040,839.05)	37,353,304.82	(45,747,997.00)	(8,394,692.18)	706.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,939,119.58	60,550.00	3,999,669.58	3,505,746.00	0.00	3,505,746.00	-12.3%
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		(44,557,920.57)	44,557,920.57	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,497,040.15)	44,497,370.57	(3,999,669.58)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-12.3%

			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)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,846,785.67)	(1,193,722.96)	(5,040,508.63)	(11,837,810.18)	(62,628.00)	(11,900,438.18)	136.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,543,430.74	13,180,547.68	58,723,978.42	41,696,645.07	11,986,824.72	53,683,469.79	-8.6%
2) Ending Balance, June 30 (E + F1e)			41,696,645.07	11,986,824.72	53,683,469.79	29,858,834.89	11,924,196.72	41,783,031.61	-22.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	422,007.38	0.00	422,007.38	422,007.38	0.00	422,007.38	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,986,824.72	11,986,824.72	0.00	11,924,196.72	11,924,196.72	-0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,583,503.41	0.00	8,583,503.41	5,978,232.00	0.00	5,978,232.00	-30.4%
Tier 3 programs and site carryovers	0000	9780	5,597,565.41		5,597,565.41				
State fiscal uncertainty (\$441/ADA les	0000	9780	2,985,938.00		2,985,938.00				
Tier 3 Programs and Site Carryovers	0000	9780				2,992,294.00		2,992,294.00	
State fiscal uncertainty (\$441/ADA les	0000	9780				2,985,938.00		2,985,938.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,658,787.00	0.00	5,658,787.00	5,486,928.00	0.00	5,486,928.00	-3.0%
Unassigned/Unappropriated Amount		9790	26,727,347.28	0.00	26,727,347.28	17,666,667.51	0.00	17,666,667.51	-33.9%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	90,024.43	90,024.43
6275	Teacher Recruitment and Retention (09-10)	32,956.16	32,956.16
6286	English Language Acquisition Program, Teacher Training & Student /	234,483.88	234,483.88
6300	Lottery: Instructional Materials	1,459,792.57	1,459,792.57
6500	Special Education	218,449.01	218,449.01
6512	Special Ed: Mental Health Services	1,354,870.41	1,354,870.41
7090	Economic Impact Aid (EIA)	857,801.33	857,801.33
7091	Economic Impact Aid: Limited English Proficiency (LEP)	1,285,951.64	1,285,951.64
7230	Transportation: Home to School	55,858.04	55,858.04
7400	Quality Education Investment Act	2,357,667.57	2,255,039.57
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,278,101.64	2,278,101.64
9010	Other Restricted Local	1,760,868.04	1,800,868.04
Total, Restricted Balance		11,986,824.72	11,924,196.72

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	968,201.16	905,027.00	-6.5%
2) Federal Revenue		8100-8299	510.00	0.00	-100.0%
3) Other State Revenue		8300-8599	238,209.52	229,255.00	-3.8%
4) Other Local Revenue		8600-8799	239,713.40	306,900.00	28.0%
5) TOTAL, REVENUES			1,446,634.08	1,441,182.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	621,149.65	647,630.00	4.3%
2) Classified Salaries		2000-2999	194,429.19	223,183.00	14.8%
3) Employee Benefits		3000-3999	197,672.63	228,669.00	15.7%
4) Books and Supplies		4000-4999	31,072.67	36,552.00	17.6%
5) Services and Other Operating Expenditures		5000-5999	288,395.37	316,717.00	9.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,332,719.51	1,452,751.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,914.57	(11,569.00)	-110.2%
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)			113,914.57	(11,569.00)	-110.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,942.31	772,856.88	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,942.31	772,856.88	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,942.31	772,856.88	17.3%
2) Ending Balance, June 30 (E + F1e)			772,856.88	761,287.88	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,358.17	13,358.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	759,498.71	747,929.71	-1.5%
Eagle Peak Charter School	0000	9780	759,498.71		
Eagle Peak Charter School	0000	9780		747,929.71	
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	531,330.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	148,305.97		
4) Due from Grantor Government		9290	274,250.28		
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			953,887.13		
H. LIABILITIES					
1) Accounts Payable		9500	181,030.25		
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			181,030.25		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			772,856.88		

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	443,605.26	382,188.00	-13.8%
State Aid - Prior Years		8019	14,234.90	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	510,361.00	522,839.00	2.4%
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			968,201.16	905,027.00	-6.5%
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	510.00	0.00	-100.0%
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	0.00	0.00	0.0%
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			510.00	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	128,520.00	124,664.00	-3.0%
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	28,684.70	27,061.00	-5.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After 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	81,004.82	77,530.00	-4.3%
TOTAL, OTHER STATE REVENUE			238,209.52	229,255.00	-3.8%

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	2,669.16	2,000.00	-25.1%
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	237,044.24	304,900.00	28.6%
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			239,713.40	306,900.00	28.0%
TOTAL, REVENUES			1,446,634.08	1,441,182.00	-0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	530,451.33	559,910.00	5.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,010.04	87,720.00	-1.4%
Other Certificated Salaries		1900	1,688.28	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			621,149.65	647,630.00	4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,297.15	150,690.00	31.8%
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	64,446.16	62,493.00	-3.0%
Other Classified Salaries		2900	15,685.88	10,000.00	-36.2%
TOTAL, CLASSIFIED SALARIES			194,429.19	223,183.00	14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,743.12	53,430.00	1.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	22,754.52	26,467.00	16.3%
Health and Welfare Benefits		3401-3402	94,941.41	117,000.00	23.2%
Unemployment Insurance		3501-3502	13,085.29	10,636.00	-18.7%
Workers' Compensation		3601-3602	14,114.73	21,136.00	49.7%
OPEB, Allocated		3701-3702	33.56	0.00	-100.0%
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			197,672.63	228,669.00	15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,020.00	New
Books and Other Reference Materials		4200	815.39	4,590.00	462.9%
Materials and Supplies		4300	30,257.28	24,942.00	-17.6%
Noncapitalized Equipment		4400	0.00	6,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,072.67	36,552.00	17.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,043.59	15,300.00	38.5%
Dues and Memberships		5300	1,275.00	5,380.00	322.0%
Insurance		5400-5450	9,890.75	9,900.00	0.1%
Operations and Housekeeping Services		5500	14,003.05	20,000.00	42.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,548.28	14,154.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	149,133.00	155,812.00	4.5%
Professional/Consulting Services and Operating Expenditures		5800	84,311.31	92,171.00	9.3%
Communications		5900	4,190.39	4,000.00	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,395.37	316,717.00	9.8%
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					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,332,719.51	1,452,751.00	9.0%

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 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	968,201.16	905,027.00	-6.5%
2) Federal Revenue		8100-8299	510.00	0.00	-100.0%
3) Other State Revenue		8300-8599	238,209.52	229,255.00	-3.8%
4) Other Local Revenue		8600-8799	239,713.40	306,900.00	28.0%
5) TOTAL, REVENUES			1,446,634.08	1,441,182.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		988,111.37	1,106,072.00	11.9%
2) Instruction - Related Services	2000-2999		304,203.00	295,631.00	-2.8%
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		241.09	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,164.05	51,048.00	27.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,332,719.51	1,452,751.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			113,914.57	(11,569.00)	-110.2%
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)			113,914.57	(11,569.00)	-110.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,942.31	772,856.88	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,942.31	772,856.88	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,942.31	772,856.88	17.3%
2) Ending Balance, June 30 (E + F1e)			772,856.88	761,287.88	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,358.17	13,358.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	759,498.71	747,929.71	-1.5%
Eagle Peak Charter School	0000	9780	759,498.71		
Eagle Peak Charter School	0000	9780		747,929.71	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	12,858.17	12,858.17
9010	Other Restricted Local	500.00	500.00
Total, Restricted Balance		13,358.17	13,358.17

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	1,029,780.50	1,037,810.00	0.8%
3) Other State Revenue		8300-8599	33,322.00	34,886.00	4.7%
4) Other Local Revenue		8600-8799	1,710,048.78	1,767,958.00	3.4%
5) TOTAL, REVENUES			2,773,151.28	2,840,654.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,274,543.09	2,282,898.00	0.4%
2) Classified Salaries		2000-2999	921,065.05	902,379.00	-2.0%
3) Employee Benefits		3000-3999	1,068,216.22	1,036,832.00	-2.9%
4) Books and Supplies		4000-4999	366,463.10	356,916.00	-2.6%
5) Services and Other Operating Expenditures		5000-5999	1,640,668.02	1,679,904.00	2.4%
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	179,902.94	128,988.00	-28.3%
9) TOTAL, EXPENDITURES			6,450,858.42	6,387,917.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,677,707.14)	(3,547,263.00)	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,799,669.58	3,305,746.00	-13.0%
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			3,799,669.58	3,305,746.00	-13.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,962.44	(241,517.00)	-298.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,248,649.30	1,370,611.74	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,649.30	1,370,611.74	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,649.30	1,370,611.74	9.8%
2) Ending Balance, June 30 (E + F1e)			1,370,611.74	1,129,094.74	-17.6%
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	42,109.19	42,109.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,328,502.55	1,086,985.55	-18.2%
Adult Education	0000	9780	1,328,502.55		
Adult Education	0000	9780		1,086,985.55	
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	556,189.60		
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	3,400.00		
2) Investments		9150	617,846.45		
3) Accounts Receivable		9200	82,635.76		
4) Due from Grantor Government		9290	566,991.09		
5) Due from Other Funds		9310	2,286,193.34		
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			4,113,256.24		
H. LIABILITIES					
1) Accounts Payable		9500	113,109.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,629,534.62		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,742,644.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,370,611.74		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	69,003.00	69,003.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	960,777.50	968,807.00	0.8%
TOTAL, FEDERAL REVENUE			1,029,780.50	1,037,810.00	0.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	33,322.00	34,886.00	4.7%
TOTAL, OTHER STATE REVENUE			33,322.00	34,886.00	4.7%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,469.38	6,625.00	91.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,082,132.26	1,398,558.00	29.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	621,061.14	362,025.00	-41.7%
Tuition		8710	3,386.00	750.00	-77.8%
TOTAL, OTHER LOCAL REVENUE			1,710,048.78	1,767,958.00	3.4%
TOTAL, REVENUES			2,773,151.28	2,840,654.00	2.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,570,288.57	1,503,162.00	-4.3%
Certificated Pupil Support Salaries		1200	10,266.21	8,155.00	-20.6%
Certificated Supervisors' and Administrators' Salaries		1300	336,138.08	424,636.00	26.3%
Other Certificated Salaries		1900	357,850.23	346,945.00	-3.0%
TOTAL, CERTIFICATED SALARIES			2,274,543.09	2,282,898.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	226,271.47	240,217.00	6.2%
Classified Support Salaries		2200	80,928.32	75,847.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	515,851.33	505,222.00	-2.1%
Other Classified Salaries		2900	98,013.93	81,093.00	-17.3%
TOTAL, CLASSIFIED SALARIES			921,065.05	902,379.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	155,650.72	158,597.00	1.9%
PERS		3201-3202	94,415.42	101,065.00	7.0%
OASDI/Medicare/Alternative		3301-3302	111,073.75	111,398.00	0.3%
Health and Welfare Benefits		3401-3402	510,458.76	443,682.00	-13.1%
Unemployment Insurance		3501-3502	50,233.70	46,503.00	-7.4%
Workers' Compensation		3601-3602	97,194.58	100,522.00	3.4%
OPEB, Allocated		3701-3702	33,717.50	58,559.00	73.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,258.31	12,346.00	9.7%
Other Employee Benefits		3901-3902	4,213.48	4,160.00	-1.3%
TOTAL, EMPLOYEE BENEFITS			1,068,216.22	1,036,832.00	-2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	86,538.70	114,740.00	32.6%
Books and Other Reference Materials		4200	7,073.92	2,439.00	-65.5%
Materials and Supplies		4300	172,540.23	161,060.00	-6.7%
Noncapitalized Equipment		4400	100,310.25	78,677.00	-21.6%
TOTAL, BOOKS AND SUPPLIES			366,463.10	356,916.00	-2.6%

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	28,568.69	25,149.00	-12.0%
Dues and Memberships		5300	6,935.00	7,200.00	3.8%
Insurance		5400-5450	2,076.00	3,000.00	44.5%
Operations and Housekeeping Services		5500	1,325.40	2,200.00	66.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,202.84	35,110.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	989,559.14	984,898.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	539,686.66	545,584.00	1.1%
Communications		5900	38,314.29	76,763.00	100.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,640,668.02	1,679,904.00	2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	179,902.94	128,988.00	-28.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,902.94	128,988.00	-28.3%
TOTAL, EXPENDITURES			6,450,858.42	6,387,917.00	-1.0%

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	3,799,669.58	3,305,746.00	-13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,799,669.58	3,305,746.00	-13.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)			3,799,669.58	3,305,746.00	-13.0%

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	1,029,780.50	1,037,810.00	0.8%
3) Other State Revenue		8300-8599	33,322.00	34,886.00	4.7%
4) Other Local Revenue		8600-8799	1,710,048.78	1,767,958.00	3.4%
5) TOTAL, REVENUES			2,773,151.28	2,840,654.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,158,689.81	3,010,151.00	-4.7%
2) Instruction - Related Services	2000-2999		2,089,029.30	2,229,410.00	6.7%
3) Pupil Services	3000-3999		11,659.26	11,286.00	-3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,514.04	552.00	-91.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		179,902.94	128,988.00	-28.3%
8) Plant Services	8000-8999		1,005,063.07	1,007,530.00	0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,450,858.42	6,387,917.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,677,707.14)	(3,547,263.00)	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,799,669.58	3,305,746.00	-13.0%
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			3,799,669.58	3,305,746.00	-13.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,962.44	(241,517.00)	-298.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,248,649.30	1,370,611.74	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,649.30	1,370,611.74	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,649.30	1,370,611.74	9.8%
2) Ending Balance, June 30 (E + F1e)			1,370,611.74	1,129,094.74	-17.6%
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	42,109.19	42,109.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,328,502.55	1,086,985.55	-18.2%
Adult Education	0000	9780	1,328,502.55		
Adult Education	0000	9780		1,086,985.55	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	42,109.19	42,109.19
Total, Restricted Balance		42,109.19	42,109.19

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	7,241,109.78	7,299,627.00	0.8%
3) Other State Revenue		8300-8599	603,290.03	584,976.00	-3.0%
4) Other Local Revenue		8600-8799	3,958,770.53	3,712,081.00	-6.2%
5) TOTAL, REVENUES			12,403,170.34	12,196,684.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,842,478.34	3,494,828.00	-9.0%
3) Employee Benefits		3000-3999	2,153,734.84	2,346,319.00	8.9%
4) Books and Supplies		4000-4999	4,592,588.84	5,069,481.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	910,150.88	1,011,631.00	11.1%
6) Capital Outlay		6000-6999	4,463.15	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	499,054.55	316,025.00	-36.7%
9) TOTAL, EXPENDITURES			12,002,470.60	12,238,284.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400,699.74	(41,600.00)	-110.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,699.74	(41,600.00)	-110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,399.28	2,524,099.02	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,399.28	2,524,099.02	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,399.28	2,524,099.02	18.9%
2) Ending Balance, June 30 (E + F1e)			2,524,099.02	2,482,499.02	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,053.30	25,053.30	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,499,045.72	2,457,445.72	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	216,552.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	753,381.10		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,016.25		
2) Investments		9150	704,796.79		
3) Accounts Receivable		9200	1,368,631.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	642,512.09		
6) Stores		9320	25,053.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,712,943.43		
H. LIABILITIES					
1) Accounts Payable		9500	288,327.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	900,516.70		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,188,844.41		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,524,099.02		

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	600,000.00	600,000.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			600,000.00	600,000.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,241,109.78	7,299,627.00	0.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,241,109.78	7,299,627.00	0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	603,290.03	584,976.00	-3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			603,290.03	584,976.00	-3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	861.57	0.00	-100.0%
Food Service Sales		8634	3,886,051.54	3,605,363.00	-7.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,289.76	2,717.00	-48.6%
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	66,567.66	104,001.00	56.2%
TOTAL, OTHER LOCAL REVENUE			3,958,770.53	3,712,081.00	-6.2%
TOTAL, REVENUES			12,403,170.34	12,196,684.00	-1.7%

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	3,250,517.29	2,926,988.00	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	319,758.10	321,650.00	0.6%
Clerical, Technical and Office Salaries		2400	170,893.91	161,190.00	-5.7%
Other Classified Salaries		2900	101,309.04	85,000.00	-16.1%
TOTAL, CLASSIFIED SALARIES			3,842,478.34	3,494,828.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	281,930.60	300,377.00	6.5%
OASDI/Medicare/Alternative		3301-3302	248,966.69	253,251.00	1.7%
Health and Welfare Benefits		3401-3402	1,274,922.32	1,427,537.00	12.0%
Unemployment Insurance		3501-3502	56,996.12	41,512.00	-27.2%
Workers' Compensation		3601-3602	114,772.98	112,743.00	-1.8%
OPEB, Allocated		3701-3702	136,639.13	195,161.00	42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,647.00	12,138.00	-65.0%
Other Employee Benefits		3901-3902	4,860.00	3,600.00	-25.9%
TOTAL, EMPLOYEE BENEFITS			2,153,734.84	2,346,319.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	15.00	0.00	-100.0%
Materials and Supplies		4300	53,037.17	43,000.00	-18.9%
Noncapitalized Equipment		4400	48,254.46	38,139.00	-21.0%
Food		4700	4,491,282.21	4,988,342.00	11.1%
TOTAL, BOOKS AND SUPPLIES			4,592,588.84	5,069,481.00	10.4%

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	7,645.75	12,000.00	56.9%
Dues and Memberships		5300	150.00	300.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,533.42	36,000.00	-24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	725,008.14	840,281.00	15.9%
Professional/Consulting Services and Operating Expenditures		5800	120,313.37	114,800.00	-4.6%
Communications		5900	9,500.20	8,250.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			910,150.88	1,011,631.00	11.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,463.15	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,463.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	499,054.55	316,025.00	-36.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			499,054.55	316,025.00	-36.7%
TOTAL, EXPENDITURES			12,002,470.60	12,238,284.00	2.0%

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	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	7,241,109.78	7,299,627.00	0.8%
3) Other State Revenue		8300-8599	603,290.03	584,976.00	-3.0%
4) Other Local Revenue		8600-8799	3,958,770.53	3,712,081.00	-6.2%
5) TOTAL, REVENUES			12,403,170.34	12,196,684.00	-1.7%
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		10,752,907.05	11,922,259.00	10.9%
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		499,054.55	316,025.00	-36.7%
8) Plant Services	8000-8999		750,509.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,002,470.60	12,238,284.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			400,699.74	(41,600.00)	-110.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,699.74	(41,600.00)	-110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,399.28	2,524,099.02	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,399.28	2,524,099.02	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,399.28	2,524,099.02	18.9%
2) Ending Balance, June 30 (E + F1e)			2,524,099.02	2,482,499.02	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,053.30	25,053.30	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,499,045.72	2,457,445.72	-1.7%
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%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,499,045.72	2,457,445.72
Total, Restricted Balance		2,499,045.72	2,457,445.72

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	1,686.30	0.00	-100.0%
5) TOTAL, REVENUES			1,686.30	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	(1,360.83)	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	200,000.00	New
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			(1,360.83)	200,000.00	-14796.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,047.13	(200,000.00)	-6663.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	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)			203,047.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,553.55	648,600.68	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,553.55	648,600.68	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,553.55	648,600.68	45.6%
2) Ending Balance, June 30 (E + F1e)			648,600.68	648,600.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	648,600.68	648,600.68	0.0%
Deferred Maintenance	0000	9780	648,600.68		
Deferred Maintenance	0000	9780		648,600.68	
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	200,133.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	247,715.41		
3) Accounts Receivable		9200	398.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,353.83		
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			648,600.68		
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)			648,600.68		

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	1,686.30	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			1,686.30	0.00	-100.0%
TOTAL, REVENUES			1,686.30	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	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	(1,360.83)	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,360.83)	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	200,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(1,360.83)	200,000.00	-14796.9%

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	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	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	1,686.30	0.00	-100.0%
5) TOTAL, REVENUES			1,686.30	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		(1,360.83)	200,000.00	-14796.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(1,360.83)	200,000.00	-14796.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,047.13	(200,000.00)	-6663.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	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)			203,047.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,553.55	648,600.68	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,553.55	648,600.68	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,553.55	648,600.68	45.6%
2) Ending Balance, June 30 (E + F1e)			648,600.68	648,600.68	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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	648,600.68	648,600.68	0.0%
Deferred Maintenance	0000	9780	648,600.68		
Deferred Maintenance	0000	9780		648,600.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
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	306,428.84	0.00	-100.0%
5) TOTAL, REVENUES			306,428.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	939,537.29	843,977.00	-10.2%
3) Employee Benefits		3000-3999	348,402.31	391,563.00	12.4%
4) Books and Supplies		4000-4999	456,854.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,002,932.61	0.00	-100.0%
6) Capital Outlay		6000-6999	70,833,074.09	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			73,580,800.63	1,235,540.00	-98.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,274,371.79)	(1,235,540.00)	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	869,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,333.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	149,995,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,863,646.65	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)			77,589,274.86	(1,235,540.00)	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,124,454.73	178,713,729.59	76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,124,454.73	178,713,729.59	76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,124,454.73	178,713,729.59	76.7%
2) Ending Balance, June 30 (E + F1e)			178,713,729.59	177,478,189.59	-0.7%
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	175,260,945.50	174,025,405.50	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,452,784.09	3,452,784.09	0.0%
Measure C Construction	0000	9780	3,452,784.09		
Measure C Construction	0000	9780		3,452,784.09	
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	186,110,674.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	38,754.64		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	462,238.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	105,131.18		
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			186,716,798.99		
H. LIABILITIES					
1) Accounts Payable		9500	7,994,593.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,475.76		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,003,069.40		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			178,713,729.59		

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	299,428.84	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	7,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,428.84	0.00	-100.0%
TOTAL, REVENUES			306,428.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	127,667.09	66,167.00	-48.2%
Classified Supervisors' and Administrators' Salaries		2300	689,879.26	658,494.00	-4.5%
Clerical, Technical and Office Salaries		2400	121,931.57	119,316.00	-2.1%
Other Classified Salaries		2900	59.37	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			939,537.29	843,977.00	-10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,749.00	96,357.00	17.9%
OASDI/Medicare/Alternative		3301-3302	64,205.50	64,564.00	0.6%
Health and Welfare Benefits		3401-3402	132,642.58	155,382.00	17.1%
Unemployment Insurance		3501-3502	13,731.37	10,027.00	-27.0%
Workers' Compensation		3601-3602	28,612.99	27,227.00	-4.8%
OPEB, Allocated		3701-3702	15,237.11	23,276.00	52.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,023.76	13,530.00	22.7%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			348,402.31	391,563.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	182,387.19	0.00	-100.0%
Noncapitalized Equipment		4400	274,467.14	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			456,854.33	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	118.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,507.90	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,276.74	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,295.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	929,277.26	0.00	-100.0%
Communications		5900	3,457.56	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,002,932.61	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	140,513.09	0.00	-100.0%
Land Improvements		6170	61,688,048.81	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,971,256.94	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	33,255.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,833,074.09	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					
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			73,580,800.63	1,235,540.00	-98.3%

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	869,980.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			869,980.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,333.35	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,333.35	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	149,995,000.00	0.00	-100.0%
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			149,995,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,863,646.65	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	306,428.84	0.00	-100.0%
5) TOTAL, REVENUES			306,428.84	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		72,730,189.95	1,235,540.00	-98.3%
9) Other Outgo	9000-9999	Except 7600-7699	850,610.68	0.00	-100.0%
10) TOTAL, EXPENDITURES			73,580,800.63	1,235,540.00	-98.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(73,274,371.79)	(1,235,540.00)	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	869,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,333.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	149,995,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,863,646.65	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)			77,589,274.86	(1,235,540.00)	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,124,454.73	178,713,729.59	76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,124,454.73	178,713,729.59	76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,124,454.73	178,713,729.59	76.7%
2) Ending Balance, June 30 (E + F1e)			178,713,729.59	177,478,189.59	-0.7%
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	175,260,945.50	174,025,405.50	-0.7%
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	3,452,784.09	3,452,784.09	0.0%
Measure C Construction	0000	9780	3,452,784.09		
Measure C Construction	0000	9780		3,452,784.09	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	175,260,945.50	174,025,405.50
Total, Restricted Balance		175,260,945.50	174,025,405.50

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	904,565.65	445,924.00	-50.7%
5) TOTAL, REVENUES			904,565.65	445,924.00	-50.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,147.66	25,382.00	-2.9%
3) Employee Benefits		3000-3999	20,066.32	20,542.00	2.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,854.75	0.00	-100.0%
6) Capital Outlay		6000-6999	47,906.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	130,179.45	96,000.00	-26.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			252,154.43	141,924.00	-43.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			652,411.22	304,000.00	-53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			652,411.22	304,000.00	-53.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,143,800.69	2,796,211.91	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,143,800.69	2,796,211.91	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,143,800.69	2,796,211.91	30.4%
2) Ending Balance, June 30 (E + F1e)			2,796,211.91	3,100,211.91	10.9%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,796,211.91	3,100,211.91	10.9%
Capital Facilities	0000	9780	2,796,211.91		
Capital Facilities	0000	9780		3,100,211.91	
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	1,592,494.24		
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	3,638.25		
2) Investments		9150	1,209,842.51		
3) Accounts Receivable		9200	2,412.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,755.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,811,143.16		
H. LIABILITIES					
1) Accounts Payable		9500	14,931.25		
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			14,931.25		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,796,211.91		

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	10,177.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	894,388.37	445,924.00	-50.1%
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			904,565.65	445,924.00	-50.7%
TOTAL, REVENUES			904,565.65	445,924.00	-50.7%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,147.66	25,382.00	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,147.66	25,382.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,856.11	2,898.00	1.5%
OASDI/Medicare/Alternative		3301-3302	1,859.55	1,942.00	4.4%
Health and Welfare Benefits		3401-3402	12,734.57	12,777.00	0.3%
Unemployment Insurance		3501-3502	391.39	301.00	-23.1%
Workers' Compensation		3601-3602	755.23	819.00	8.4%
OPEB, Allocated		3701-3702	1,084.33	1,398.00	28.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	385.14	407.00	5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,066.32	20,542.00	2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	27,854.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,854.75	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	47,906.25	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			47,906.25	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	130,179.45	96,000.00	-26.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			130,179.45	96,000.00	-26.3%
TOTAL, EXPENDITURES			252,154.43	141,924.00	-43.7%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			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	904,565.65	445,924.00	-50.7%
5) TOTAL, REVENUES			904,565.65	445,924.00	-50.7%
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		74,052.73	45,924.00	-38.0%
8) Plant Services	8000-8999		47,922.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	130,179.45	96,000.00	-26.3%
10) TOTAL, EXPENDITURES			252,154.43	141,924.00	-43.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			652,411.22	304,000.00	-53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			652,411.22	304,000.00	-53.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,143,800.69	2,796,211.91	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,143,800.69	2,796,211.91	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,143,800.69	2,796,211.91	30.4%
2) Ending Balance, June 30 (E + F1e)			2,796,211.91	3,100,211.91	10.9%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,796,211.91	3,100,211.91	10.9%
Capital Facilities	0000	9780	2,796,211.91		
Capital Facilities	0000	9780		3,100,211.91	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
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	29,324.14	0.00	-100.0%
5) TOTAL, REVENUES			29,324.14	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,812.05	24,816.00	1269.5%
3) Employee Benefits		3000-3999	218.63	22,642.00	10256.3%
4) Books and Supplies		4000-4999	243.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(215,030.00)	0.00	-100.0%
6) Capital Outlay		6000-6999	1,687,783.25	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			1,475,027.80	47,458.00	-96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,445,703.66)	(47,458.00)	-96.7%
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)			(1,445,703.66)	(47,458.00)	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,578,738.02	9,133,034.36	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,578,738.02	9,133,034.36	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,578,738.02	9,133,034.36	-13.7%
2) Ending Balance, June 30 (E + F1e)			9,133,034.36	9,085,576.36	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,133,034.36	9,085,576.36	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	995,484.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	8,189,841.24		
3) Accounts Receivable		9200	252,954.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,389.16		
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			9,445,669.69		
H. LIABILITIES					
1) Accounts Payable		9500	307,273.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,361.50		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			312,635.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,133,034.36		

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	29,324.14	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			29,324.14	0.00	-100.0%
TOTAL, REVENUES			29,324.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,812.05	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	24,816.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,812.05	24,816.00	1269.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,833.00	New
OASDI/Medicare/Alternative		3301-3302	138.64	1,899.00	1269.7%
Health and Welfare Benefits		3401-3402	0.00	14,418.00	New
Unemployment Insurance		3501-3502	21.54	295.00	1269.5%
Workers' Compensation		3601-3602	58.45	801.00	1270.4%
OPEB, Allocated		3701-3702	0.00	1,998.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	398.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			218.63	22,642.00	10256.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243.87	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243.87	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	17,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,965.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	(236,495.00)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(215,030.00)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	534.34	0.00	-100.0%
Land Improvements		6170	880.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,672,014.41	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,354.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,687,783.25	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			1,475,027.80	47,458.00	-96.8%

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	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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)			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	29,324.14	0.00	-100.0%
5) TOTAL, REVENUES			29,324.14	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		1,475,027.80	47,458.00	-96.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,475,027.80	47,458.00	-96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,445,703.66)	(47,458.00)	-96.7%
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)			(1,445,703.66)	(47,458.00)	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,578,738.02	9,133,034.36	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,578,738.02	9,133,034.36	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,578,738.02	9,133,034.36	-13.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			9,133,034.36	9,085,576.36	-0.5%
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	9,133,034.36	9,085,576.36	-0.5%
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%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
7710	State School Facilities Projects	9,133,034.36	9,085,576.36
Total, Restricted Balance		9,133,034.36	9,085,576.36

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	10,285.90	0.00	-100.0%
5) TOTAL, REVENUES			10,285.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	526,768.53	539,349.00	2.4%
3) Employee Benefits		3000-3999	292,016.99	300,540.00	2.9%
4) Books and Supplies		4000-4999	231,160.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	37,642.09	0.00	-100.0%
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			1,087,587.86	839,889.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,077,301.96)	(839,889.00)	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	810,000.00	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			810,000.00	810,000.00	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)			(267,301.96)	(29,889.00)	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,530,782.57	2,263,480.61	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,530,782.57	2,263,480.61	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,530,782.57	2,263,480.61	-10.6%
2) Ending Balance, June 30 (E + F1e)			2,263,480.61	2,233,591.61	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,263,480.61	2,233,591.61	-1.3%
Measure A Facilities & Maintenance	0000	9780	2,263,480.61		
Measure A Facilities & Maintenance	0000	9780		2,233,591.61	
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	236,013.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1.16		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	2,059,488.22		
3) Accounts Receivable		9200	2,513.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,788.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,324,805.36		
H. LIABILITIES					
1) Accounts Payable		9500	17,961.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,362.83		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			61,324.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,263,480.61		

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					
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	10,285.90	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			10,285.90	0.00	-100.0%
TOTAL, REVENUES			10,285.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	455,601.90	470,574.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,166.63	68,775.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			526,768.53	539,349.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,189.52	61,576.00	5.8%
OASDI/Medicare/Alternative		3301-3302	39,045.74	41,260.00	5.7%
Health and Welfare Benefits		3401-3402	143,580.66	140,309.00	-2.3%
Unemployment Insurance		3501-3502	8,217.35	6,407.00	-22.0%
Workers' Compensation		3601-3602	15,858.24	17,400.00	9.7%
OPEB, Allocated		3701-3702	18,603.68	24,221.00	30.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,846.80	8,647.00	10.2%
Other Employee Benefits		3901-3902	675.00	720.00	6.7%
TOTAL, EMPLOYEE BENEFITS			292,016.99	300,540.00	2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,448.21	0.00	-100.0%
Noncapitalized Equipment		4400	119,712.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			231,160.25	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	11,999.76	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,319.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,323.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,642.09	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,087,587.86	839,889.00	-22.8%

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	810,000.00	810,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			810,000.00	810,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 of Bonds		8951	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)			810,000.00	810,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	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	10,285.90	0.00	-100.0%
5) TOTAL, REVENUES			10,285.90	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		1,087,587.86	839,889.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,087,587.86	839,889.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,077,301.96)	(839,889.00)	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	810,000.00	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			810,000.00	810,000.00	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)			(267,301.96)	(29,889.00)	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,530,782.57	2,263,480.61	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,530,782.57	2,263,480.61	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,530,782.57	2,263,480.61	-10.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,263,480.61	2,233,591.61	-1.3%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,263,480.61	2,233,591.61	-1.3%
Measure A Facilities & Maintenance	0000	9780	2,263,480.61		
Measure A Facilities & Maintenance	0000	9780		2,233,591.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
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	1,992,790.35	1,972,726.00	-1.0%
3) Other State Revenue		8300-8599	217,251.81	131,378.00	-39.5%
4) Other Local Revenue		8600-8799	18,558,528.09	22,353,543.00	20.4%
5) TOTAL, REVENUES			20,768,570.25	24,457,647.00	17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	116,263,343.93	24,457,647.00	-79.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			116,263,343.93	24,457,647.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,494,773.68)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,333.35	0.00	-100.0%
b) Transfers Out		7600-7629	869,980.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	108,585,775.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			107,717,128.95	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)			12,222,355.27	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,226,084.01	24,448,439.28	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,226,084.01	24,448,439.28	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,226,084.01	24,448,439.28	100.0%
2) Ending Balance, June 30 (E + F1e)			24,448,439.28	24,448,439.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,448,439.28	24,448,439.28	0.0%
Measure C Debt Service	0000	9780	24,448,439.28		
Measure C Debt Service	0000	9780		24,448,439.28	
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	24,439,269.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,169.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.01		
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			24,448,439.28		
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)			24,448,439.28		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	1,992,790.35	1,972,726.00	-1.0%
TOTAL, FEDERAL REVENUE			1,992,790.35	1,972,726.00	-1.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	217,178.91	131,378.00	-39.5%
Other Subventions/In-Lieu Taxes		8572	72.90	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			217,251.81	131,378.00	-39.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	18,043,517.50	21,698,164.00	20.3%
Unsecured Roll		8612	567,878.52	638,679.00	12.5%
Prior Years' Taxes		8613	(123,102.88)	0.00	-100.0%
Supplemental Taxes		8614	38,344.99	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	31,889.96	16,700.00	-47.6%
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			18,558,528.09	22,353,543.00	20.4%
TOTAL, REVENUES			20,768,570.25	24,457,647.00	17.8%

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	97,095,000.00	8,845,000.00	-90.9%
Bond Interest and Other Service Charges		7434	19,168,343.93	15,612,647.00	-18.5%
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)			116,263,343.93	24,457,647.00	-79.0%
TOTAL, EXPENDITURES			116,263,343.93	24,457,647.00	-79.0%

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	1,333.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,333.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	869,980.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			869,980.00	0.00	-100.0%
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	108,585,775.60	0.00	-100.0%
(c) TOTAL, SOURCES			108,585,775.60	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			107,717,128.95	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	1,992,790.35	1,972,726.00	-1.0%
3) Other State Revenue		8300-8599	217,251.81	131,378.00	-39.5%
4) Other Local Revenue		8600-8799	18,558,528.09	22,353,543.00	20.4%
5) TOTAL, REVENUES			20,768,570.25	24,457,647.00	17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	116,263,343.93	24,457,647.00	-79.0%
10) TOTAL, EXPENDITURES			116,263,343.93	24,457,647.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,494,773.68)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,333.35	0.00	-100.0%
b) Transfers Out		7600-7629	869,980.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	108,585,775.60	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			107,717,128.95	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)			12,222,355.27	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,226,084.01	24,448,439.28	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,226,084.01	24,448,439.28	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,226,084.01	24,448,439.28	100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			24,448,439.28	24,448,439.28	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,448,439.28	24,448,439.28	0.0%
Measure C Debt Service	0000	9780	24,448,439.28		
Measure C Debt Service	0000	9780		24,448,439.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
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	6,562,610.12	6,526,144.00	-0.6%
5) TOTAL, REVENUES			6,562,610.12	6,526,144.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	25,089,082.01	3,831,754.00	-84.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,089,082.01	3,831,754.00	-84.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,526,471.89)	2,694,390.00	-114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	810,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(810,000.00)	(810,000.00)	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)			(19,336,471.89)	1,884,390.00	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,393,075.47	8,056,603.58	-70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,393,075.47	8,056,603.58	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,393,075.47	8,056,603.58	-70.6%
2) Ending Balance, June 30 (E + F1e)			8,056,603.58	9,940,993.58	23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,056,603.58	9,940,993.58	23.4%
Measure A Debt Service	0000	9780	8,056,603.58		
Measure A Debt Service	0000	9780		9,940,993.58	
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	2,861,935.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	5,193,301.81		
3) Accounts Receivable		9200	1,366.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(0.04)		
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			8,056,603.65		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.07		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.07		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,056,603.58		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,536,376.59	6,502,944.00	-0.5%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	26,233.53	23,200.00	-11.6%
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			6,562,610.12	6,526,144.00	-0.6%
TOTAL, REVENUES			6,562,610.12	6,526,144.00	-0.6%

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	22,625,000.00	2,545,000.00	-88.8%
Bond Interest and Other Service Charges		7434	2,464,082.01	1,286,754.00	-47.8%
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)			25,089,082.01	3,831,754.00	-84.7%
TOTAL, EXPENDITURES			25,089,082.01	3,831,754.00	-84.7%

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					
Other Authorized Interfund Transfers Out		7619	810,000.00	810,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			810,000.00	810,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(810,000.00)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,562,610.12	6,526,144.00	-0.6%
5) TOTAL, REVENUES			6,562,610.12	6,526,144.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	25,089,082.01	3,831,754.00	-84.7%
10) TOTAL, EXPENDITURES			25,089,082.01	3,831,754.00	-84.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,526,471.89)	2,694,390.00	-114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	810,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(810,000.00)	(810,000.00)	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)			(19,336,471.89)	1,884,390.00	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,393,075.47	8,056,603.58	-70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,393,075.47	8,056,603.58	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,393,075.47	8,056,603.58	-70.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			8,056,603.58	9,940,993.58	23.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,056,603.58	9,940,993.58	23.4%
Measure A Debt Service	0000	9780	8,056,603.58		
Measure A Debt Service	0000	9780		9,940,993.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
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	2,046.36	1,365.00	-33.3%
5) TOTAL, REVENUES			2,046.36	1,365.00	-33.3%
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	1,500.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			546.36	1,365.00	149.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			546.36	1,365.00	149.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,872.43	50,418.79	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,872.43	50,418.79	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,872.43	50,418.79	1.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			50,418.79	51,783.79	2.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	50,418.79	51,783.79	2.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,404.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	45,000.00		
3) Accounts Receivable		9200	4.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9.07		
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			50,418.79		

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					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			50,418.79		

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	2,046.36	1,365.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,046.36	1,365.00	-33.3%
TOTAL, REVENUES			2,046.36	1,365.00	-33.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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		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	1,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,500.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,500.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	2,046.36	1,365.00	-33.3%
5) TOTAL, REVENUES			2,046.36	1,365.00	-33.3%
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		1,500.00	0.00	-100.0%
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			1,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			546.36	1,365.00	149.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			546.36	1,365.00	149.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,872.43	50,418.79	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,872.43	50,418.79	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,872.43	50,418.79	1.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			50,418.79	51,783.79	2.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	50,418.79	51,783.79	2.7%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	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			21,611.87	21,289.13	21,284.77	21,469.63
a. Kindergarten	2,539.40	2,539.42				
b. Grades One through Three	7,186.49	7,175.40				
c. Grades Four through Six	7,112.45	7,110.74				
d. Grades Seven and Eight	4,594.82	4,581.34				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	28.80	29.04				
g. Community Day School	7.67	7.67				
2. Special Education						
a. Special Day Class	821.23	826.70	740.16	814.32	826.70	821.23
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	108.68	110.40	110.40	108.68	108.70	108.70
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.12	4.08	4.08	4.12	4.11	4.11
3. TOTAL, ELEMENTARY	22,403.66	22,384.79	22,466.51	22,216.25	22,224.28	22,403.67
HIGH SCHOOL						
4. General Education			9,515.55	7,670.70	7,596.68	7,750.08
a. Grades Nine through Twelve	8,944.91	8,819.96				
b. Continuation Education	481.22	430.21				
c. Opportunity Schools and Full-Day Opportunity Classes	28.30	21.65				
d. Home and Hospital	60.14	63.07				
e. Community Day School	13.15	10.77				
5. Special Education						
a. Special Day Class	365.53	361.86	428.07	362.46	356.74	365.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	78.01	78.07	78.07	78.01	76.75	76.75
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	8.40	8.69	8.69	8.40	7.31	7.31
6. TOTAL, HIGH SCHOOL	9,979.66	9,794.28	10,030.38	8,119.57	8,037.48	8,199.67
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	31.79	31.79	31.79	31.79	32.62	31.79
b. Special Day Class - High School	35.55	35.55	35.55	35.55	35.37	35.55
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	67.34	67.34	67.34	67.34	67.99	67.34
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	32,450.66	32,246.41	32,564.23	30,403.16	30,329.75	30,670.68
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)	32,450.66	32,246.41	32,564.23	30,403.16	30,329.75	30,670.68
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	2.45	2.45	2.45	1.02	1.02	1.02
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	4.21	4.21	4.21	3.26	3.26	3.26
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)	0.00	0.00	0.00	1,777.00	1,777.00	1,777.00
b. All Other Block Grant Funded Charters	182.82	182.34	182.82	182.82	182.78	182.82
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	182.82	182.34	182.82	1,959.82	1,959.78	1,959.82
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	14,436,462.00		14,436,462.00			14,436,462.00
Work in Progress	2,414,951.84	11,198,998.44	13,613,950.28	72,833,052.81	7,152,139.84	79,294,863.25
Total capital assets not being depreciated	16,851,413.84	11,198,998.44	28,050,412.28	72,833,052.81	7,152,139.84	93,731,325.25
Capital assets being depreciated:						
Land Improvements	22,066,045.33	1,087,501.90	23,153,547.23	651,658.12		23,805,205.35
Buildings	509,231,931.31	1,932,556.88	511,164,488.19	6,500,481.72		517,664,969.91
Equipment	15,613,538.07	1,519,630.25	17,133,168.32	2,073,847.59		19,207,015.91
Total capital assets being depreciated	546,911,514.71	4,539,689.03	551,451,203.74	9,225,987.43	0.00	560,677,191.17
Accumulated Depreciation for:						
Land Improvements	(1,919,439.84)	(773,711.32)	(2,693,151.16)		795,433.26	(3,488,584.42)
Buildings	(146,044,507.44)	(15,434,599.34)	(161,479,106.78)		15,651,282.06	(177,130,388.84)
Equipment	(14,129,170.69)	(459,307.50)	(14,588,478.19)		711,798.50	(15,300,276.69)
Total accumulated depreciation	(162,093,117.97)	(16,667,618.16)	(178,760,736.13)	0.00	17,158,513.82	(195,919,249.95)
Total capital assets being depreciated, net	384,818,396.74	(12,127,929.13)	372,690,467.61	9,225,987.43	17,158,513.82	364,757,941.22
Governmental activity capital assets, net	401,669,810.58	(928,930.69)	400,740,879.89	82,059,040.24	24,310,653.66	458,489,266.47
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

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

FEDERAL PROGRAM NAME	Title I Part A	ARRA Title I	Title I SIG QEIA District	Title I SIG QEIA Cohort 2 District	Title I SIG Cohort 2 Meadow Homes	Title I SIG Cohort 2 Oak Grove	ARRA Title I SIG QEIA District
FEDERAL CATALOG NUMBER							
RESOURCE CODE	F01R3010	F01R3011	F01R3180	F01R3180	F01R3180	F01R3180	F01R3181
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,681,960.24	264.64	466,604.36	0.00	0.00	0.00	46,799.60
2. a. Current Year Award	4,946,754.00		676,727.45	30,467.00	67,821.00	225,096.00	194,671.55
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,946,754.00	0.00	676,727.45	30,467.00	67,821.00	225,096.00	194,671.55
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,628,714.24	264.64	1,143,331.81	30,467.00	67,821.00	225,096.00	241,471.15
REVENUES							
5. Revenue Deferred from Prior Year	500,957.24	264.64	184,854.03	0.00			25,142.93
6. Cash Received in Current Year	5,069,932.00		653,447.00	21,023.00	14,500.00	110,000.00	399,868.85
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,570,889.24	264.64	838,301.03	21,023.00	14,500.00	110,000.00	425,011.78
EXPENDITURES							
9. Donor-Authorized Expenditures	5,769,671.85	264.64	483,582.59		8,753.97	63,618.53	209,513.02
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,769,671.85	264.64	483,582.59	0.00	8,753.97	63,618.53	209,513.02
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)	(198,782.61)	0.00	354,718.44	21,023.00	5,746.03	46,381.47	215,498.76
a. Deferred Revenue			354,718.44	21,023.00	5,746.03	46,381.47	215,498.76
b. Accounts Payable							
c. Accounts Receivable	198,782.61						
14. Unused Grant Award Calculation (line 4 minus line 9)	859,042.39	0.00	659,749.22	30,467.00	59,067.03	161,477.47	31,958.13
15. If Carryover is allowed, enter line 14 amount here	859,042.39		659,749.22	30,467.00	59,067.03	161,477.47	31,958.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,769,671.85	264.64	483,582.59	0.00	8,753.97	63,618.53	209,513.02

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

FEDERAL PROGRAM NAME	ARRA Title I SIG QEIA Bel Air	ARRA Title I SIG QEIA Rio Vista	ARRA Title I SIG QEIA Shore Acres	ARRA Title I SIG QEIA Glenbrook	Education Jobs Fund	Special Ed IDEA	Sp Ed IDEA Private Schools
FEDERAL CATALOG NUMBER							
RESOURCE CODE	F01R3181	F01R3181	F01R3181	F01R3181	F01R3205	F01R3310	F01R3311
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	828,934.43	129,356.56	607,036.20	273,798.96			
2. a. Current Year Award	1,441,662.00	443,230.00	1,635,189.00		94,474.00	6,548,182.00	
b. Transferability (NCLB)						(46,680.00)	46,680.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,441,662.00	443,230.00	1,635,189.00	0.00	94,474.00	6,501,502.00	46,680.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,270,596.43	572,586.56	2,242,225.20	273,798.96	94,474.00	6,501,502.00	46,680.00
REVENUES							
5. Revenue Deferred from Prior Year	36,020.43		208,846.20	83,998.96			
6. Cash Received in Current Year	1,333,516.33	572,586.56	1,266,291.82		94,474.00	4,552,528.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,369,536.76	572,586.56	1,475,138.02	83,998.96	94,474.00	4,552,528.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,283,967.93	470,528.61	1,299,109.99	0.00	94,474.00	6,501,502.00	46,680.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,283,967.93	470,528.61	1,299,109.99	0.00	94,474.00	6,501,502.00	46,680.00
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)	85,568.83	102,057.95	176,028.03	83,998.96	0.00	(1,948,974.00)	(46,680.00)
a. Deferred Revenue	85,568.83	102,057.95	176,028.03	83,998.96			
b. Accounts Payable							
c. Accounts Receivable						1,948,974.00	46,680.00
14. Unused Grant Award Calculation (line 4 minus line 9)	986,628.50	102,057.95	943,115.21	273,798.96	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	986,628.50	102,057.95	943,115.21	273,798.96			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,283,967.93	470,528.61	1,299,109.99	0.00	94,474.00	6,501,502.00	46,680.00

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

FEDERAL PROGRAM NAME	Sp Ed PreK	Sp Ed Local PreK	Sp Ed Mental Health	Sp Ed Staff Dev	State Improv	Early Intervention	RCAT
FEDERAL CATALOG NUMBER							
RESOURCE CODE	F01R3315	F01R3320	F01R3327	F01R3345	F01R3372	F01R3385	F01R3386
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					23,776.29		
2. a. Current Year Award	237,485.00	332,006.00	2,065,726.00	1,713.00	8,700.00	161,463.00	45,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	237,485.00	332,006.00	2,065,726.00	1,713.00	8,700.00	161,463.00	45,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	237,485.00	332,006.00	2,065,726.00	1,713.00	32,476.29	161,463.00	45,000.00
REVENUES							
5. Revenue Deferred from Prior Year					23,776.29		
6. Cash Received in Current Year	118,743.00	215,241.00	1,032,863.00	(887.00)	8,700.00	80,731.00	22,620.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	118,743.00	215,241.00	1,032,863.00	(887.00)	32,476.29	80,731.00	22,620.00
EXPENDITURES							
9. Donor-Authorized Expenditures	237,485.00	332,006.00	803,884.27	1,713.00	890.00	161,463.00	23,723.42
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	237,485.00	332,006.00	803,884.27	1,713.00	890.00	161,463.00	23,723.42
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(118,742.00)	(116,765.00)	228,978.73	(2,600.00)	31,586.29	(80,732.00)	(1,103.42)
a. Deferred Revenue			228,978.73		31,586.29		
b. Accounts Payable							
c. Accounts Receivable	118,742.00	116,765.00		2,600.00		80,732.00	1,103.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,261,841.73	0.00	31,586.29	0.00	21,276.58
15. If Carryover is allowed, enter line 14 amount here			1,261,841.73		31,586.29		21,276.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	237,485.00	332,006.00	803,884.27	1,713.00	890.00	161,463.00	23,723.42

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

FEDERAL PROGRAM NAME	Alternative Dispute	Transition Partnership Workability HS	Carl Perkins	Title IV Part A	Safe & Supportive Schools S3-CPHS	Safe & Supportive Schools S3-MDHS	Safe & Supportive Schools S3-YVHS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	F01R3395	F01R3410	F01R3550	F01R3710	F01R3725	F01R3725	F01R3725
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		28,340.98		85.99			
2. a. Current Year Award	15,000.00	38,447.00	188,843.00		150,000.00	150,000.00	125,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,000.00	38,447.00	188,843.00	0.00	150,000.00	150,000.00	125,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	15,000.00	66,787.98	188,843.00	85.99	150,000.00	150,000.00	125,000.00
REVENUES							
5. Revenue Deferred from Prior Year				85.99			
6. Cash Received in Current Year	7,500.00	7,181.51	76,599.25		75,000.00	75,000.00	62,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,500.00	7,181.51	76,599.25	85.99	75,000.00	75,000.00	62,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,000.00	11,312.23	188,843.00	85.99	19,096.77	23,194.22	54,952.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,000.00	11,312.23	188,843.00	85.99	19,096.77	23,194.22	54,952.06
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)	(7,500.00)	(4,130.72)	(112,243.75)	0.00	55,903.23	51,805.78	7,547.94
a. Deferred Revenue					55,903.23	51,805.78	7,547.94
b. Accounts Payable							
c. Accounts Receivable	7,500.00	4,130.72	112,243.75				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	55,475.75	0.00	0.00	130,903.23	126,805.78	70,047.94
15. If Carryover is allowed, enter line 14 amount here		55,475.75			130,903.23	125,805.78	70,047.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,000.00	11,312.23	188,843.00	85.99	19,096.77	23,194.22	54,952.06

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

FEDERAL PROGRAM NAME	Title II-A ITQ	Title V-A	21st CLC	21st CLC	Title III LEP	McKinney Vento Homeless	JROTC
FEDERAL CATALOG NUMBER							
RESOURCE CODE	F01/r4035	F01R4110	F01R4124	F01R4124	F01R4203	F01R5630	F01R5810
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)			P3155	P3156			
AWARD							
1. Prior Year Carryover	921,604.90	29,174.65			634,575.54		
2. a. Current Year Award	1,004,509.00		559,326.94	325,050.00	762,378.00	25,793.00	130,327.62
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,004,509.00	0.00	559,326.94	325,050.00	762,378.00	25,793.00	130,327.62
3. Required Matching Funds/Other							159,882.38
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,926,113.90	29,174.65	559,326.94	325,050.00	1,396,953.54	25,793.00	290,210.00
REVENUES							
5. Revenue Deferred from Prior Year	128,721.90	29,174.65			153,729.54		
6. Cash Received in Current Year	1,333,915.90		416,826.94	244,795.34	1,008,654.00		130,327.62
7. Contributed Matching Funds							159,882.38
8. Total Available (sum lines 5, 6, & 7)	1,462,637.80	29,174.65	416,826.94	244,795.34	1,162,383.54	0.00	290,210.00
EXPENDITURES							
9. Donor-Authorized Expenditures	971,852.79	0.00	455,697.64	239,113.36	1,200,453.72	25,793.00	290,210.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	971,852.79	0.00	455,697.64	239,113.36	1,200,453.72	25,793.00	290,210.00
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)	490,785.01	29,174.65	(38,870.70)	5,681.98	(38,070.18)	(25,793.00)	0.00
a. Deferred Revenue	490,785.01	29,174.65		5,681.98			
b. Accounts Payable							
c. Accounts Receivable			38,870.70		38,070.18	25,793.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	954,261.11	29,174.65	103,629.30	85,936.64	196,499.82	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	954,261.11	29,174.65	103,629.30	85,936.64	196,499.82		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	971,852.79	0.00	455,697.64	239,113.36	1,200,453.72	25,793.00	130,327.62

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

FEDERAL PROGRAM NAME	Nutrition Network	Teaching American History	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	F01R5810	F01R5810	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	74,598.99	618,540.33	6,365,452.66
2. a. Current Year Award	233,656.00	19,068.38	22,883,765.94
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	233,656.00	19,068.38	22,883,765.94
3. Required Matching Funds/Other			159,882.38
4. Total Available Award (sum lines 1, 2d, & 3)	308,254.99	637,608.71	29,409,100.98
REVENUES			
5. Revenue Deferred from Prior Year			1,375,572.80
6. Cash Received in Current Year	130,345.55	286,002.86	19,420,827.53
7. Contributed Matching Funds			159,882.38
8. Total Available (sum lines 5, 6, & 7)	130,345.55	286,002.86	20,956,282.71
EXPENDITURES			
9. Donor-Authorized Expenditures	238,904.91	371,617.98	21,898,959.49
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	238,904.91	371,617.98	21,898,959.49
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)	(108,559.36)	(85,615.12)	(942,676.78)
a. Deferred Revenue			1,992,485.08
b. Accounts Payable			0.00
c. Accounts Receivable	108,559.36	85,615.12	2,935,161.86
14. Unused Grant Award Calculation (line 4 minus line 9)	69,350.08	265,990.73	7,510,141.49
15. If Carryover is allowed, enter line 14 amount here	69,350.08	265,990.73	7,509,141.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	238,904.91	371,617.98	21,739,077.11

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

STATE PROGRAM NAME	ASES	CSIS	Ptsp Acad CTE ACME	Ptsp Acad CTE ACME	Ptsp Acad CTE Med BioTech	Ptsp Acad CTE Med BioTech	Green CPA Eng/Des CVHS
RESOURCE CODE	F01R6010	F01R6020	F01R6385	F01R6385	F01R6385	F01R6385	F01R6386
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	P3871		P3733	P3789	P3797	P3798	S323P3827
AWARD							
1. a. Prior Year Carryover	(275,763.41)	136,294.88	0.00	34,041.43	0.00	12,330.93	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	(275,763.41)	136,294.88	0.00	34,041.43	0.00	12,330.93	0.00
2. a. Current Year Award	3,099,022.75		81,000.00	0.00	42,000.00	0.00	72,000.00
b. Other Adjustments	275,763.41						
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,374,786.16	0.00	81,000.00	0.00	42,000.00	0.00	72,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	3,099,022.75	136,294.88	81,000.00	34,041.43	42,000.00	12,330.93	72,000.00
REVENUES							
5. Revenue Deferred from Prior Year		89,800.88		34,041.43			0.00
6. Cash Received in Current Year	2,513,507.59		31,857.30	0.00	16,518.60	12,330.93	36,000.00
7. Contributed Matching Funds	275,763.41						
8. Total Available (sum lines 5, 6, & 7)	2,789,271.00	89,800.88	31,857.30	34,041.43	16,518.60	12,330.93	36,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,099,022.75	96,066.38	32,335.68	34,041.43	26,467.02	12,330.93	72,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,099,022.75	96,066.38	32,335.68	34,041.43	26,467.02	12,330.93	72,000.00
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)	(309,751.75)	(6,265.50)	(478.38)	0.00	(9,948.42)	0.00	(36,000.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	309,751.75	6,265.50	478.38	0.00	9,948.42	0.00	36,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	40,228.50	48,664.32	0.00	15,532.98	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	40,228.50	48,664.32	0.00	15,532.98	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,823,259.34	96,066.38	32,335.68	34,041.43	26,467.02	12,330.93	72,000.00

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

STATE PROGRAM NAME	Green CPA Eng/Des CVHS	Green CPA Eng/Des CPHS	Green CPA Eng/Des CPHS	Infant Discretionary	Sp Ed Proj Workability	Sp Ed Low Incidence	Sp Ed Staff Dev
RESOURCE CODE	F01R6386	F01R6386	F01R6386	F01R6515	F01R6520	F01R6530	F01R6535
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	S323P3828	S324P3827	S324P3828				
AWARD							
1. a. Prior Year Carryover	41,850.44	0.00	4,349.29				
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	41,850.44	0.00	4,349.29	0.00	0.00	0.00	0.00
2. a. Current Year Award	23,277.00	81,000.00	5,277.00	4,655.00	311,762.00	10,911.00	16,391.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,277.00	81,000.00	5,277.00	4,655.00	311,762.00	10,911.00	16,391.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	65,127.44	81,000.00	9,626.29	4,655.00	311,762.00	10,911.00	16,391.00
REVENUES							
5. Revenue Deferred from Prior Year	13,600.44	0.00	0.00				
6. Cash Received in Current Year	44,388.50	40,500.00	6,987.79	0.00	197,438.00	5,456.00	10,431.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	57,988.94	40,500.00	6,987.79	0.00	197,438.00	5,456.00	10,431.00
EXPENDITURES							
9. Donor-Authorized Expenditures	52,290.07	78,873.81	9,626.29	4,655.00	311,762.00	10,911.00	16,391.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	52,290.07	78,873.81	9,626.29	4,655.00	311,762.00	10,911.00	16,391.00
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)	5,698.87	(38,373.81)	(2,638.50)	(4,655.00)	(114,324.00)	(5,455.00)	(5,960.00)
a. Deferred Revenue							
b. Accounts Payable	5,698.87						
c. Accounts Receivable		38,373.81	2,638.50	4,655.00	114,324.00	5,455.00	5,960.00
14. Unused Grant Award Calculation (line 4 minus line 9)	12,837.37	2,126.19	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	2,126.19	0.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,290.07	78,873.81	9,626.29	4,655.00	311,762.00	10,911.00	16,391.00

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

STATE PROGRAM NAME	TUPE 6-12	Ptsp Acad Careers in Ed YVHS	Ptsp Acad Digital Safari	Ptsp Acad Human Svcs CHS	Ptsp Acad Int'l Hosp MDHS	Ptsp Acad Health	Foster Youth
RESOURCE CODE	F01R6690	F01R7220	F01R7220	F01R7220	F01R7220	F01R7220	F01R7365
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	511,241.53		13,757.78	34,489.72	17,207.16	32,224.01	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	511,241.53	0.00	13,757.78	34,489.72	17,207.16	32,224.01	0.00
2. a. Current Year Award		69,071.46	72,270.00	72,270.00	72,270.00	72,270.00	315,062.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	69,071.46	72,270.00	72,270.00	72,270.00	72,270.00	315,062.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	511,241.53	69,071.46	86,027.78	106,759.72	89,477.16	104,494.01	315,062.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	35,024.79	32,936.46	34,806.78	70,624.72	53,342.16	68,359.01	141,648.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	35,024.79	32,936.46	34,806.78	70,624.72	53,342.16	68,359.01	141,648.10
EXPENDITURES							
9. Donor-Authorized Expenditures	229,902.92	50,470.41	73,956.57	65,654.67	62,025.34	65,635.95	315,062.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	229,902.92	50,470.41	73,956.57	65,654.67	62,025.34	65,635.95	315,062.00
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)	(194,878.13)	(17,533.95)	(39,149.79)	4,970.05	(8,683.18)	2,723.06	(173,413.90)
a. Deferred Revenue				4,970.05		2,723.06	
b. Accounts Payable							
c. Accounts Receivable	194,878.13	17,533.95	39,149.79		8,683.18		173,413.90
14. Unused Grant Award Calculation (line 4 minus line 9)	281,338.61	18,601.05	12,071.21	41,105.05	27,451.82	38,858.06	0.00
15. If Carryover is allowed, enter line 14 amount here	281,338.61	32,425.05	12,071.21	41,105.05	27,451.82	38,858.06	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	229,902.92	50,470.41	73,956.57	65,654.67	62,025.34	65,635.95	315,062.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	562,023.76
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	562,023.76
2. a. Current Year Award	4,420,509.21
b. Other Adjustments	275,763.41
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,696,272.62
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	5,258,296.38
REVENUES	
5. Revenue Deferred from Prior Year	137,442.75
6. Cash Received in Current Year	3,352,157.73
7. Contributed Matching Funds	275,763.41
8. Total Available (sum lines 5, 6, & 7)	3,765,363.89
EXPENDITURES	
9. Donor-Authorized Expenditures	4,719,481.22
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,719,481.22
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)	(954,117.33)
a. Deferred Revenue	7,693.11
b. Accounts Payable	5,698.87
c. Accounts Receivable	967,509.31
14. Unused Grant Award Calculation (line 4 minus line 9)	538,815.16
15. If Carryover is allowed, enter line 14 amount here	539,801.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,443,717.81

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

LOCAL PROGRAM NAME	Medi-Cal Wraparound	Microsoft Settlement	Contra Costa Futures	Concord CDBG	Mental Health Collaborative	Crossroads FACT	TOTAL
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	P3630	P3634	P3664	P3666	P3669	P3692	
AWARD							
1. a. Prior Year Carryover		469,001.67	5,923.14				474,924.81
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	469,001.67	5,923.14	0.00	0.00	0.00	474,924.81
2. a. Current Year Award	1,148,863.00	92,868.81		31,629.00	2,435,937.63	80,000.00	3,789,298.44
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,148,863.00	92,868.81	0.00	31,629.00	2,435,937.63	80,000.00	3,789,298.44
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,148,863.00	561,870.48	5,923.14	31,629.00	2,435,937.63	80,000.00	4,264,223.25
REVENUES							
5. Revenue Deferred from Prior Year			5,923.14				5,923.14
6. Cash Received in Current Year	838,864.15	98,097.64		13,354.40	1,719,803.76	68,047.18	2,738,167.13
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	838,864.15	98,097.64	5,923.14	13,354.40	1,719,803.76	68,047.18	2,744,090.27
EXPENDITURES							
9. Donor-Authorized Expenditures	1,148,863.00	0.00	0.00	31,261.89	2,435,937.63	76,940.30	3,693,002.82
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,148,863.00	0.00	0.00	31,261.89	2,435,937.63	76,940.30	3,693,002.82
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)	(309,998.85)	98,097.64	5,923.14	(17,907.49)	(716,133.87)	(8,893.12)	(948,912.55)
a. Deferred Revenue		98,097.64	5,923.14				104,020.78
b. Accounts Payable							0.00
c. Accounts Receivable	309,998.85			17,907.49	716,133.87	8,893.12	1,052,933.33
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	561,870.48	5,923.14	367.11	0.00	3,059.70	571,220.43
15. If Carryover is allowed, enter line 14 amount here		561,870.48	5,923.14	367.11	0.00	0.00	568,160.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,148,863.00	0.00	0.00	31,261.89	2,435,937.63	76,940.30	3,693,002.82

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

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	F01R5640	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	440,629.22	440,629.22
2. a. Current Year Award	548,527.10	548,527.10
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	548,527.10	548,527.10
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	989,156.32	989,156.32
REVENUES		
5. Cash Received in Current Year	548,527.10	548,527.10
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)	548,527.10	548,527.10
EXPENDITURES		
10. Donor-Authorized Expenditures	899,131.89	899,131.89
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	899,131.89	899,131.89
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	90,024.43	90,024.43

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

STATE PROGRAM NAME	T3 G9 CSR	T3 Cal Safe Acad Supp	T3 Cal Safe Ch Care	T3 Natl Bd Cert	T3 CBET	T3 A&M Block	T3 PAR
RESOURCE CODE	F01R0900	F01R0901	F01R0902	F01R0903	F01R0904	F01R0905	F01R0906
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	321,478.74	378,817.66	4,352.50	0.00	0.00	76,262.76
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	321,478.74	378,817.66	4,352.50	0.00	0.00	76,262.76
2. a. Current Year Award	746,007.00	150,530.00	344,249.00	10,062.00	178,598.00	490,317.00	138,450.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	746,007.00	150,530.00	344,249.00	10,062.00	178,598.00	490,317.00	138,450.00
3. Required Matching Funds/Other	(746,007.00)			(10,062.00)	(146,598.00)	(490,317.00)	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	472,008.74	723,066.66	4,352.50	32,000.00	0.00	214,712.76
REVENUES							
5. Cash Received in Current Year	746,007.00	150,530.00	344,249.00			490,317.00	138,450.00
6. Amounts Included in Line 5 for Prior Year Adjustments				10,062.00	178,598.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	746,007.00	150,530.00	344,249.00	0.00	0.00	490,317.00	138,450.00
EXPENDITURES							
10. Donor-Authorized Expenditures		151,457.58	359,170.92		27,816.28	0.00	108,910.26
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	151,457.58	359,170.92	0.00	27,816.28	0.00	108,910.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	320,551.16	363,895.74	4,352.50	4,183.72	0.00	105,802.50

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

STATE PROGRAM NAME	T3 CAHSEE Intsv	T3 Supp Sch Cnslg	T3 GATE	T3 IMFRP	T3 SSVP	T3 AB466 Tchr Trng	T3 AB75 Prin Trng
RESOURCE CODE	F01R0907	F01R0908	F01R0909	F01R0910	F01R0911	F01R0912	F01R0913
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	202,301.08	367,553.09	276,677.13	483,828.47	8,274.16	435,160.39	146,714.89
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	202,301.08	367,553.09	276,677.13	483,828.47	8,274.16	435,160.39	146,714.89
2. a. Current Year Award	248,725.00	953,699.00	249,053.01	1,941,666.00	460,558.00	224,464.00	24,247.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	248,725.00	953,699.00	249,053.01	1,941,666.00	460,558.00	224,464.00	24,247.00
3. Required Matching Funds/Other	(451,026.08)	(200,000.00)	(249,053.01)	(2,083,828.47)		(624,160.39)	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	1,121,252.09	276,677.13	341,666.00	468,832.16	35,464.00	170,961.89
REVENUES							
5. Cash Received in Current Year	248,725.00	953,699.00	142,953.66	1,941,666.00	239,862.00	224,464.00	24,247.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	106,099.35	0.00	220,696.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	106,099.35	0.00	220,696.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	248,725.00	953,699.00	249,053.01	1,941,666.00	460,558.00	224,464.00	24,247.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	935,471.61	76,726.88	340,950.00	439,184.39	0.00	18,915.98
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	935,471.61	76,726.88	340,950.00	439,184.39	0.00	18,915.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	185,780.48	199,950.25	716.00	29,647.77	35,464.00	152,045.91

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

STATE PROGRAM NAME	T3 Spec Sec	T3 PRBG	T3 TCBG BTSA	T3 TIIG	T3 SLIBG	T3 Adult Ed	T3 Def Mtce
RESOURCE CODE	F01R0914	F01R0915	F01R0916	F01R0917	F01R0918	F01R0919	F01R0920
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	2,856.17	28,100.90	257,038.74	1,520,065.51	1,227,705.77	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,856.17	28,100.90	257,038.74	1,520,065.51	1,227,705.77	0.00	0.00
2. a. Current Year Award	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	5,181,135.00	1,310,287.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	5,181,135.00	1,310,287.00
3. Required Matching Funds/Other	(28,068.00)	(170,980.00)		(1,000,000.00)	(285,449.53)	(1,547,667.00)	(1,110,287.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	2,856.17	573,414.90	902,801.74	2,097,886.51	3,095,082.24	3,633,468.00	200,000.00
REVENUES							
5. Cash Received in Current Year	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	3,068,255.51	1,310,287.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	2,112,879.49	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	2,112,879.49	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	5,181,135.00	1,310,287.00
EXPENDITURES							
10. Donor-Authorized Expenditures	599.83	464,033.25	735,002.21	559,587.32	2,082,827.71	3,633,468.00	200,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	599.83	464,033.25	735,002.21	559,587.32	2,082,827.71	3,633,468.00	200,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,256.34	109,381.65	167,799.53	1,538,299.19	1,012,254.53	0.00	0.00

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

STATE PROGRAM NAME	T3 PETIP	T3 PDBG	T3 Alt Cert	T3 Comm Day	Lottery	Community Day	TRSSP
RESOURCE CODE	F01R0921	F01R0922	F01R0923	F01R0925	F01R1100	F01R2430	F016275
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00		0.00	51,595.18
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	51,595.18
2. a. Current Year Award	264,161.00	1,227,266.00	932,120.54	91,521.00	4,425,158.51	113,273.46	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	264,161.00	1,227,266.00	932,120.54	91,521.00	4,425,158.51	113,273.46	0.00
3. Required Matching Funds/Other	(264,161.00)	(1,227,266.00)		(91,521.00)		280,636.27	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	932,120.54	0.00	4,425,158.51	393,909.73	51,595.18
REVENUES							
5. Cash Received in Current Year	264,161.00	1,227,266.00	932,120.54	49,476.42	4,025,058.88	113,273.46	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	42,044.58	400,099.63	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	42,044.58	400,099.63	0.00	0.00
8. Contributed Matching Funds				(62,052.88)		251,168.15	
9. Total Available (sum lines 5, 7c, & 8)	264,161.00	1,227,266.00	932,120.54	29,468.12	4,425,158.51	364,441.61	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			932,120.54		4,425,158.51	393,909.73	18,639.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	932,120.54	0.00	4,425,158.51	393,909.73	18,639.02
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	32,956.16

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

STATE PROGRAM NAME	ELAP	Restricted Lottery	Special Education	SE Pre-Intervention	SE Low Incidence	SE Infant	SE Mental Health AB114/26
RESOURCE CODE	F01R6286	F01R6300	F01R6500	F01R6500	F01R6500	F01R6510	F01R6512
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)			Exc P 1901, 3805	P1901	P3805		P1658
AWARD							
1. a. Prior Year Restricted Ending Balance	311,378.71	1,705,275.24	1,763,644.51	226,229.50	82,620.12	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	311,378.71	1,705,275.24	1,763,644.51	226,229.50	82,620.12	0.00	0.00
2. a. Current Year Award		1,040,048.95	25,762,688.77		83,421.00	165,376.01	1,192,413.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,040,048.95	25,762,688.77	0.00	83,421.00	165,376.01	1,192,413.00
3. Required Matching Funds/Other			30,062,275.36				
4. Total Available Award (sum lines 1c, 2c, & 3)	311,378.71	2,745,324.19	57,588,608.64	226,229.50	166,041.12	165,376.01	1,192,413.00
REVENUES							
5. Cash Received in Current Year		603,112.94	18,380,965.11	0.00	83,421.00	0.00	899,941.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	436,936.01	7,381,723.66	0.00	0.00	165,376.01	292,472.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	436,936.01	7,381,723.66	0.00	0.00	165,376.01	292,472.00
8. Contributed Matching Funds			30,062,275.36				
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,040,048.95	55,824,964.13	0.00	83,421.00	165,376.01	1,192,413.00
EXPENDITURES							
10. Donor-Authorized Expenditures	76,894.83	1,285,531.62	57,588,608.64	118,498.19	55,323.42	165,376.01	3,896.61
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	76,894.83	1,285,531.62	57,588,608.64	118,498.19	55,323.42	165,376.01	3,896.61
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	234,483.88	1,459,792.57	0.00	107,731.31	110,717.70	0.00	1,188,516.39

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

STATE PROGRAM NAME	SE Mental Health AB114/18	EIA-SCE	EIA-LEP	HTS Transport	SE Transport	QEIA	TOTAL
RESOURCE CODE	F01R6512	F01R7090	F01R7091	F01R7230	F01R7240	F01R7400	
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	P1657						
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	673,423.38	2,677,219.93	107,000.00	0.00	2,971,414.30	16,306,988.83
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	673,423.38	2,677,219.93	107,000.00	0.00	2,971,414.30	16,306,988.83
2. a. Current Year Award	168,955.00	1,289,807.00	3,009,551.00	1,147,466.00	1,175,216.00	4,043,100.00	63,904,362.25
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	168,955.00	1,289,807.00	3,009,551.00	1,147,466.00	1,175,216.00	4,043,100.00	63,904,362.25
3. Required Matching Funds/Other				871,154.16	6,110,289.82		26,597,904.13
4. Total Available Award (sum lines 1c, 2c, & 3)	168,955.00	1,963,230.38	5,686,770.93	2,125,620.16	7,285,505.82	7,014,514.30	106,809,255.21
REVENUES							
5. Cash Received in Current Year	127,514.00	1,289,807.00	3,009,551.00	1,147,466.00		4,043,100.00	51,340,718.52
6. Amounts Included in Line 5 for Prior Year Adjustments							188,660.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	41,441.00	0.00	0.00	0.00	1,175,216.00	0.00	12,374,983.73
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	41,441.00	0.00	0.00	0.00	1,175,216.00	0.00	12,374,983.73
8. Contributed Matching Funds				871,154.16	6,110,289.82		37,232,834.61
9. Total Available (sum lines 5, 7c, & 8)	168,955.00	1,289,807.00	3,009,551.00	2,018,620.16	7,285,505.82	4,043,100.00	100,948,536.86
EXPENDITURES							
10. Donor-Authorized Expenditures	2,600.98	1,105,429.05	4,400,819.29	2,069,762.12	7,285,505.82	4,656,846.73	94,719,043.33
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	2,600.98	1,105,429.05	4,400,819.29	2,069,762.12	7,285,505.82	4,656,846.73	94,719,043.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	166,354.02	857,801.33	1,285,951.64	55,858.04	0.00	2,357,667.57	12,090,211.88

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

LOCAL PROGRAM NAME	RRMF	Other Local	TOTAL
RESOURCE CODE	F01R8150	F01R9010	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	1,628,035.57	1,560,466.44	3,188,502.01
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,628,035.57	1,560,466.44	3,188,502.01
2. a. Current Year Award		5,270,663.18	5,270,663.18
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,270,663.18	5,270,663.18
3. Required Matching Funds/Other	5,659,869.00	298,994.53	5,958,863.53
4. Total Available Award (sum lines 1c, 2c, & 3)	7,287,904.57	7,130,124.15	14,418,028.72
REVENUES			
5. Cash Received in Current Year	0.00	5,200,663.18	5,200,663.18
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	70,000.00	70,000.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	70,000.00	70,000.00
8. Contributed Matching Funds	5,659,869.00	298,994.53	5,958,863.53
9. Total Available (sum lines 5, 7c, & 8)	5,659,869.00	5,569,657.71	11,229,526.71
EXPENDITURES			
10. Donor-Authorized Expenditures	5,009,802.93	5,369,256.11	10,379,059.04
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	5,009,802.93	5,369,256.11	10,379,059.04
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,278,101.64	1,760,868.04	4,038,969.68

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	132,286,894.56	301	570,456.18	303	131,716,438.38	305	3,889,669.29		307	127,826,769.09	309
2000 - Classified Salaries	41,090,054.59	311	308,306.07	313	40,781,748.52	315	4,375,345.38		317	36,406,403.14	319
3000 - Employee Benefits (Excluding 3800)	53,453,411.98	321	4,700,389.36	323	48,753,022.62	325	2,974,148.79		327	45,778,873.83	329
4000 - Books, Supplies Equip Replace. (6500)	13,032,427.17	331	0.81	333	13,032,426.36	335	4,388,000.98		337	8,644,425.38	339
5000 - Services . . . & 7300 - Indirect Costs	38,199,574.59	341	800.00	343	38,198,774.59	345	17,013,444.59		347	21,185,330.00	349
TOTAL					272,482,410.47	365	TOTAL			239,841,801.44	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	110,178,772.73 375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,983,039.31 380
3. STRS.	3101 & 3102	8,757,903.00 382
4. PERS.	3201 & 3202	1,174,397.62 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,411,298.75 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,906,652.81 385
7. Unemployment Insurance.	3501 & 3502	1,880,281.43 390
8. Workers' Compensation Insurance.	3601 & 3602	3,643,389.57 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	116,419.10 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		150,052,154.32 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		682,669.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		551,026.64 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		148,818,458.68 397
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.		62.05%
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)	62.05%
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).	239,841,801.44
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	386,454,406.45	1,267,327.55	387,721,734.00	258,580,775.60	117,328,966.84	528,973,542.76	9,701,307.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,239,633.98		1,239,633.98		176,389.41	1,063,244.57	181,380.77
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,439,569.64		5,439,569.64		130,179.45	5,309,390.19	
Net OPEB Obligation	16,718,767.11		16,718,767.11	3,560,430.24		20,279,197.35	
Compensated Absences Payable	3,042,480.58		3,042,480.58		35,738.81	3,006,741.77	
Governmental activities long-term liabilities	412,894,857.76	1,267,327.55	414,162,185.31	262,141,205.84	117,671,274.51	558,632,116.64	9,882,688.27
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
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	169,203,235.22	0.00	169,203,235.22			172,929,885.71
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	32,731.52	0.00	32,731.52			32,633.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
3. District Lapses, Reorganizations and Other Transfers		0.00				0.00
4. Temporary Voter Approved Increases		0.00				0.00
5. Less: Lapses of Voter Approved Increases		0.00				0.00
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)		0.00				0.00
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	32,450.66	0.00	32,450.66	30,403.16	0.00	30,403.16
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	182.82	0.00	182.82	1,959.82	0.00	1,959.82
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		32,633.48				32,362.98
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School		0.00				0.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		32,633.48				32,362.98
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)	1,008,725.25	0.00	1,008,725.25	1,001,714.00	0.00	1,001,714.00
2. Timber Yield Tax (Object 8022)	6.84	0.00	6.84	6.00	0.00	6.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,012.78	0.00	5,012.78	4,975.00	0.00	4,975.00
4. Secured Roll Taxes (Object 8041)	82,225,466.60	0.00	82,225,466.60	81,346,682.00	0.00	81,346,682.00
5. Unsecured Roll Taxes (Object 8042)	4,143,364.04	0.00	4,143,364.04	3,759,942.00	0.00	3,759,942.00
6. Prior Years' Taxes (Object 8043)	(1,579,629.11)	0.00	(1,579,629.11)	0.00	0.00	0.00
7. Supplemental Taxes (Object 8044)	688,924.50	0.00	688,924.50	1,038,740.00	0.00	1,038,740.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,924,894.87	0.00	4,924,894.87	4,924,894.00	0.00	4,924,894.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	1,939,374.81	0.00	1,939,374.81	1,781,651.00	0.00	1,781,651.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	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	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00	0.00	0.00	0.00	0.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	93,356,140.58	0.00	93,356,140.58	93,858,604.00	0.00	93,858,604.00
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	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	93,356,140.58	0.00	93,356,140.58	93,858,604.00	0.00	93,858,604.00

	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)			2,505,071.84			2,632,032.69
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,505,071.84			2,632,032.69
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	78,763,109.00	0.00	78,763,109.00	67,879,380.00	0.00	67,879,380.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	9,514.09	0.00	9,514.09	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,489,891.00	1,489,891.00		1,489,891.00	1,489,891.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(2,484.00)	(2,484.00)		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		99,836.78	99,836.78		108,034.00	108,034.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(6,017.71)	(6,017.71)		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)	443,605.26	0.00	443,605.26	382,188.00	0.00	382,188.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		81,004.82	81,004.82		77,530.00	77,530.00
34. Class Size Reduction, Grades K-3 (Object 8434)	5,972,843.00	0.00	5,972,843.00	6,395,494.00	0.00	6,395,494.00
35. Class Size Reduction, Grade 9 (Object 8590)**		746,007.00	746,007.00		746,007.00	746,007.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	85,189,071.35	2,408,237.89	87,597,309.24	74,657,062.00	2,421,462.00	77,078,524.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	331,410.00	0.00	331,410.00	335,043.00		335,043.00
38. TOTAL STATE AID (Lines C36 plus C37)	85,520,481.35	2,408,237.89	87,928,719.24	74,992,105.00	2,421,462.00	77,413,567.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	279,387,905.18	0.00	279,387,905.18	263,887,110.82	0.00	263,887,110.82
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	218,673.64	0.00	218,673.64	114,850.00	0.00	114,850.00
APPROPRIATIONS LIMIT CALCULATIONS	2011-12 Actual			2012-13 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			169,203,235.22			172,929,885.71
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9970			0.9917
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			172,929,885.71			177,959,912.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			93,356,140.58			93,858,604.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			3,916,017.60			3,883,557.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			82,078,816.97			77,413,567.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			82,078,816.97			77,413,567.00
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])			137,418.44			74,574.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			93,493,559.02			93,933,178.21
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)			81,941,398.53			77,413,567.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			93,493,559.02			
b. State Subventions (Line D8)			81,941,398.53			
c. Less: Excluded Appropriations (Line C23)			2,505,071.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			172,929,885.71			

Printed: 9/24/2012 6:17 PM

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,214,460.43
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) 217,741,146.43

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) 2.85%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,609,929.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,640,689.42
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,586.41
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	21,049.99
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)	624,581.44
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)	1,014.38
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)	9,965,851.22
9. Carry-Forward Adjustment (Part IV, Line F)	(2,250,766.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,715,084.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	169,655,159.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,227,228.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,420,467.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,478,473.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	573,207.45
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	61,738.64
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,291,554.01
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)	0.00
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)	96,434.43
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,290,556.80
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)	43,730.90
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)	6,270,955.48
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)	11,498,952.90
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)	265,908,458.51

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) 3.75%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 2.90%

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>9,965,851.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(676,191.05)</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 (4.34%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.34%) times Part III, Line B18); zero if positive	<u>(2,250,766.93)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,250,766.93)</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>2.90%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,125,383.47) is applied to the current year calculation and the remainder (\$-1,125,383.46) is deferred to one or more future years:	<u>3.32%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-750,255.64) is applied to the current year calculation and the remainder (\$-1,500,511.29) is deferred to one or more future years:	<u>3.47%</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>(2,250,766.93)</u>

Approved indirect cost rate: 4.34%
Highest rate used in any program: 4.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2430	377,525.10	16,384.63	4.34%
01	3010	5,667,679.23	245,977.32	4.34%
01	3011	253.63	11.01	4.34%
01	3180	532,830.24	23,124.85	4.34%
01	3181	3,065,611.16	133,047.60	4.34%
01	3310	6,098,682.05	264,682.80	4.34%
01	3315	227,606.86	9,878.14	4.34%
01	3320	318,196.28	13,809.72	4.34%
01	3327	123,479.06	5,358.98	4.34%
01	3345	1,641.75	71.25	4.34%
01	3385	154,746.98	6,716.02	4.34%
01	3386	19,897.37	863.55	4.34%
01	3395	14,376.08	623.92	4.34%
01	3410	10,841.70	470.53	4.34%
01	3550	161,907.89	7,026.80	4.34%
01	3710	84.31	1.68	1.99%
01	3725	93,198.24	4,044.81	4.34%
01	4035	931,450.02	40,402.77	4.34%
01	4124	289,176.73	12,550.27	4.34%
01	4203	1,174,954.62	23,499.10	2.00%
01	5630	24,720.15	1,072.85	4.34%
01	5810	583,148.69	12,713.55	2.18%
01	6010	982,216.85	42,580.69	4.34%
01	6275	17,863.75	775.27	4.34%
01	6286	73,696.38	3,198.45	4.34%
01	6385	100,800.33	4,374.73	4.34%
01	6386	203,939.21	8,850.96	4.34%
01	6500	41,668,274.20	1,809,811.17	4.34%
01	6510	159,846.31	5,529.70	3.46%
01	6512	6,227.33	270.26	4.34%
01	6515	4,461.38	193.62	4.34%
01	6520	298,794.33	12,967.67	4.34%
01	6530	10,457.16	453.84	4.34%
01	6535	15,709.22	681.78	4.34%
01	6690	160,745.33	6,976.34	4.34%
01	7090	1,070,319.40	32,109.65	3.00%
01	7091	4,254,256.48	127,626.43	3.00%
01	7220	304,526.45	13,216.49	4.34%
01	7230	1,700,548.00	73,803.78	4.34%
01	7240	5,006,112.88	217,265.30	4.34%
01	7365	301,957.07	13,104.93	4.34%
01	7400	4,463,146.20	193,700.53	4.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	8150	4,801,141.88	208,381.69	4.34%
01	9010	8,489,354.32	151,354.66	1.78%
11	3555	66,132.85	2,870.15	4.34%
11	9010	309,550.50	4,698.76	1.52%
13	5310	11,498,952.90	499,054.55	4.34%

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		1,715,116.88	1,715,116.88
2. State Lottery Revenue	8560	4,448,387.42		1,045,504.74	5,493,892.16
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)		4,448,387.42	0.00	2,760,621.62	7,209,009.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,517,506.58			3,517,506.58
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	930,880.84			930,880.84
4. Books and Supplies	4000-4999	0.00		1,287,905.97	1,287,905.97
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			64.91	64.91
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)		4,448,387.42	0.00	1,287,970.88	5,736,358.30
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,472,650.74	1,472,650.74
D. COMMENTS:					
Instructional materials duplicated in the District's Print Shop.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,314,499.24
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	22,820,258.38
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	303,426.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,048,070.19
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	209,992.64
4. Other Transfers Out	All	9200	7200-7299	39,900.00
5. Interfund Transfers Out	All	9300	7600-7629	3,999,669.58
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	695,041.41
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	485,463.99
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)				7,781,564.19
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				253,712,676.67
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				253,712,676.67

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)		32,361.41
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)		32,361.41
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		32,361.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,839.98
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.)	232,284,527.29	7,129.17
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)	232,284,527.29	7,129.17
B. Required effort (Line A.2 times 90%)	209,056,074.56	6,416.25
C. Current year expenditures (Line I.G and Line II.F)	253,712,676.67	7,839.98
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	94,984.00
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:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				94,984.00

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)	253,712,676.67	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,839.98
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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)	6,763,473.68	2,926,394.77	17,857,151.69	10,447,147.05	21,765,476.70	44,745.28	4,120,201.58
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	1,287.93	1,287.93	1,287.93	1,287.93	1,287.93	1,287.93	698.00
3100 Alternative Schools							
3200 Continuation Schools	29.77	29.77	29.77	29.77	29.77	29.77	
3300 Independent Study Centers	13.00	13.00	13.00	13.00	4.33	4.33	
3400 Opportunity Schools							
3550 Community Day Schools	2.60	2.60	2.60	2.60	2.60	2.60	
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	27.69	27.69	27.69	27.69	27.69	27.69	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	278.70	278.70	278.70	278.70	278.70	278.70	1,150.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	9.70	9.70	9.70	9.70	14.40	14.40	
7150 Nonagency - Other							
8100 Community Services					0.75	0.75	
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					38.80		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					50.62	50.62	
C. Total Allocation Factors	1,649.39	1,649.39	1,649.39	1,649.39	1,735.59	1,696.79	1,848.00

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	124,206,557.84	47,409,536.58	171,616,094.42	6,465,464.56		178,081,558.98
3100	Alternative Schools	163,394.52	0.00	163,394.52	6,155.72		169,550.24
3200	Continuation Schools	2,427,666.70	1,059,881.46	3,487,548.16	131,389.89		3,618,938.05
3300	Independent Study Centers	914,570.28	353,874.01	1,268,444.29	47,787.37		1,316,231.66
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	378,396.03	92,566.06	470,962.09	17,743.03		488,705.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	164,173.98	0.00	164,173.98	6,185.09		170,359.07
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	4,988,022.49	985,828.61	5,973,851.10	225,058.86		6,198,909.96
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	71,267,637.78	12,486,348.58	83,753,986.36	3,155,347.59		86,909,333.95
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	695,339.55	404,407.77	1,099,747.32	41,431.88		1,141,179.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	542,085.20	9,425.29	551,510.49	20,777.61	572,288.10	
8500	Child Care and Development Services	31,122.25	0.00	31,122.25	1,172.50	32,294.75	
Other Costs							
----	Food Services					757.42	757.42
----	Enterprise					61,738.64	61,738.64
----	Facilities Acquisition & Construction					31,538.62	31,538.62
----	Other Outgo					4,365,589.64	4,365,589.64
Other Funds			1,122,722.38	1,122,722.38	711,760.95		1,834,483.33
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(678,957.49)		(678,957.49)
----	Total General Fund and Charter Schools Funds Expenditures	205,778,966.62	63,924,590.74	269,703,557.36	10,151,317.56	4,459,624.32	284,314,499.24

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	122,467,301.73	259,469.05	0.00	0.00	0.00	0.00	1,478,251.48			1,535.58	0.00	124,206,557.84
3100	Alternative Schools	5,216.58	0.00	0.00	15,945.84	142,232.10	0.00	0.00			0.00	0.00	163,394.52
3200	Continuation Schools	2,420,444.45	0.00	0.00	5.95	0.00	0.00	221.68			6,994.62	0.00	2,427,666.70
3300	Independent Study Centers	914,570.28	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	914,570.28
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	209,148.08	0.00	0.00	169,222.24	0.00	0.00	0.00			25.71	0.00	378,396.03
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	164,173.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	164,173.98
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	4,624,604.47	309,924.11	53,493.91	0.00	0.00	0.00	0.00			0.00	0.00	4,988,022.49
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	53,931,560.26	3,306,683.72	123,746.78	578,111.63	6,324,181.88	6,862,247.88	0.00			141,105.63	0.00	71,267,637.78
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	695,339.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695,339.55
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		542,085.20	0.00	0.00	0.00	542,085.20
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		31,122.25	0.00	0.00	0.00	31,122.25
Total Direct Charged Costs		185,432,359.38	3,876,076.88	177,240.69	763,285.66	6,466,413.98	6,862,247.88	1,478,473.16	573,207.45	0.00	149,661.54	0.00	205,778,966.62

* 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	29,667,833.41	16,185,479.85	1,556,223.32	47,409,536.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	685,760.40	374,121.06	0.00	1,059,881.46
3300	Independent Study Centers	299,458.69	54,415.32	0.00	353,874.01
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	59,891.74	32,674.32	0.00	92,566.06
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	637,847.01	347,981.60	0.00	985,828.61
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,419,933.67	3,502,436.65	2,563,978.26	12,486,348.58
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	223,442.26	180,965.51	0.00	404,407.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	9,425.29	0.00	9,425.29
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		486,578.34		486,578.34
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		636,144.04		636,144.04
Total Allocated Support Costs		37,994,167.18	21,810,221.98	4,120,201.58	63,924,590.74

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)	1,312,604.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,586.41
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,695,044.50
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,754,040.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,830,275.04
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	205,778,966.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	63,924,590.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	269,703,557.36
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,270,955.48
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,498,952.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,769,908.38
D. Total Direct Charged and Allocated Costs (B3 + C5)		287,473,465.74
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.77%

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)	757.42				757.42
Enterprise (Objects 1000-5999, 6400, and 6500)		61,738.64			61,738.64
Facilities Acquisition & Construction (Objects 1000-6500)			31,538.62		31,538.62
Other Outgo (Objects 1000-7999)				4,365,589.64	4,365,589.64
Total Other Costs	757.42	61,738.64	31,538.62	4,365,589.64	4,459,624.32

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	6,346.02	6,489.02
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	6,489.02	6,701.02
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,489.02	6,701.02
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	54.24	56.00
c. Revenue Limit ADA	0033	32,564.23	32,447.68
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	213,076,223.59	219,249,622.71
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	213,076,223.59	219,249,622.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	169,178,260.01	170,418,346.74
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	2,752,579.00	2,190,600.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	550,625.00	602,682.82
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	2,201,954.00	1,587,917.18
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	171,380,214.01	172,006,263.92

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	91,416,765.00	92,076,953.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	1,379,290.00	1,241,651.00
28. Less: Charter Schools In-lieu Taxes	0595	510,361.00	522,839.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	92,285,694.00	92,795,765.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	10,996,076.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	79,094,520.01	68,214,422.92
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	331,410.00	335,043.00
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	0.00	
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	
40. All Other Adjustments	---	0.00	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(331,410.00)	(335,043.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	78,763,110.01	67,879,379.92
43. Less: Revenue Limit State Apportionment Receipts	---	47,321,017.68	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	31,442,092.33	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	539,105.00	539,105.00
46. California High School Exit Exam	9002	721,756.00	721,756.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	229,030.00	229,030.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	114,535.00	114,535.00

Current LEA: 07-61754-0000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,929,279.76)	0.00	(678,957.49)				
Other Sources/Uses Detail					0.00	3,999,669.58		
Fund Reconciliation							3,584,570.71	3,268,452.15
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	149,133.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	989,559.14	0.00	179,902.94	0.00				
Other Sources/Uses Detail					3,799,669.58	0.00		
Fund Reconciliation							2,286,193.34	2,629,534.62
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	725,008.14	0.00	499,054.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							642,512.09	900,516.70
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,353.83	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			0.00	0.00		
Other Sources/Uses Detail								
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	47,295.15	0.00						
Other Sources/Uses Detail					869,980.00	1,333.35		
Fund Reconciliation							105,131.18	8,475.76
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,755.53	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	3,965.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,389.16	5,361.50
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	14,319.33	0.00						
Other Sources/Uses Detail					810,000.00	0.00		
Fund Reconciliation							26,788.75	43,362.83
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,333.35	869,980.00		
Fund Reconciliation							0.01	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	810,000.00		
Fund Reconciliation							(0.04)	0.07
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							9.07	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	1,929,279.76	(1,929,279.76)	678,957.49	(678,957.49)	5,680,982.93	5,680,982.93	6,855,703.63	6,855,703.63

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	20.0	93.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	698.0	1,150.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,150.0
C. ENTER total number of miles driven to/from school	021/022	200,258.0	1,268,898.0
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)	003/004	2,285,420.01	3,969,006.57
B. Books & Supplies (Objects 4200, 4300, and 4400)		194,155.84	626,810.88
C. 1. Subagreements for Services (Object 5100)		65,409.47	1,852,135.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		65,409.47	1,852,135.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		775.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		15,742.10	74,810.18
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(957,717.41)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		161,759.46	335,485.25
7. Communications (Object 5900)		413.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		1,914,500.37	209,992.64
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)		(230,000.87)	230,000.87
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	3,450,456.97	7,298,241.39
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	3,450,456.97	7,298,241.39
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)		50,000.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,400,456.97	7,298,241.39
K. Indirect Costs (Approved indirect cost rate of 4.34% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		73,803.78	217,265.30
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,474,260.75	7,515,506.69

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,474,260.75	7,515,506.69
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		2,100.29	266,565.25
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		1,914,500.37	209,992.64
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)		1,916,600.66	476,557.89
G. Bus Operating Expense (Line A minus Line F)	110/111	1,557,660.09	7,038,948.80
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.778	5.547
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,231.605	6,120.825
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	2,100.29	266,565.25
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	1,914,500.37	209,992.64
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	3,474,260.75	7,515,506.69
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: Bryan Richards

Title: Chief Financial Officer

Agency: Mt. Diablo Unified School District

Phone Number/Ext: 925-682-8000 x4092

E-mail Address: richardsb@mdusd.org

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									3,974
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,316,638.93	0.00	571,331.83	165,093.21	820,893.29	634,115.84	16,637,346.60		21,145,419.70
2000-2999	Classified Salaries	3,221,877.37	0.00	122,526.73	117,041.61	639,795.38	1,203,271.46	8,192,338.64		13,496,851.19
3000-3999	Employee Benefits	2,628,134.13	0.00	250,068.82	137,586.80	719,026.38	802,071.62	9,733,349.67		14,270,237.42
4000-4999	Books and Supplies	675,103.99	0.00	0.00	4,755.12	17,345.49	35,298.50	175,770.49		908,273.59
5000-5999	Services and Other Operating Expenditures	2,899,014.71	0.00	0.00	6,009.80	4,329.24	14,093,586.83	4,443,915.30		21,446,855.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	41,076.00	0.00	0.00	0.00	0.00	0.00	0.00		41,076.00
7430-7439	Debt Service	209,992.64	0.00	0.00	0.00	0.00	0.00	0.00		209,992.64
	Total Direct Costs	11,991,837.77	0.00	943,927.38	430,486.54	2,201,389.78	16,768,344.25	39,182,720.70	0.00	71,518,706.42
7310	Transfers of Indirect Costs	2,042,425.85	0.00	0.00	0.00	23,759.11	5,358.98	278,104.31		2,349,648.25
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	12,486,348.50								12,486,348.50
	Total Indirect Costs and PCR Allocations	14,528,774.35	0.00	0.00	0.00	23,759.11	5,358.98	278,104.31	0.00	14,835,996.75
	TOTAL COSTS	26,520,612.12	0.00	943,927.38	430,486.54	2,225,148.89	16,773,703.23	39,460,825.01	0.00	86,354,703.17
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	71,227.50	263,095.93	88,634.20	592,924.33		1,015,881.96
2000-2999	Classified Salaries	17,443.37	0.00	0.00	1,267.50	209,008.21	203,179.70	2,649,935.87		3,080,834.65
3000-3999	Employee Benefits	11,738.04	0.00	0.00	15,112.59	218,516.41	166,793.48	2,097,381.28		2,509,541.80
4000-4999	Books and Supplies	3,356.34	0.00	0.00	0.00	5,123.29	19,406.07	1,244.48		29,130.18
5000-5999	Services and Other Operating Expenditures	42,019.61	0.00	0.00	0.00	623.55	1,009,236.01	16,191.69		1,068,070.86
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	74,557.36	0.00	0.00	87,607.59	696,367.39	1,487,249.46	5,357,677.65	0.00	7,703,459.45
7310	Transfers of Indirect Costs	1,958.00	0.00	0.00	0.00	23,759.11	5,358.98	264,682.80		295,758.89
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	1,958.00	0.00	0.00	0.00	23,759.11	5,358.98	264,682.80	0.00	295,758.89
	TOTAL BEFORE OBJECT 8980	76,515.36	0.00	0.00	87,607.59	720,126.50	1,492,608.44	5,622,360.45	0.00	7,999,218.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,999,218.34

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	2,316,638.93	0.00	571,331.83	93,865.71	557,797.36	545,481.64	16,044,422.27		20,129,537.74
2000-2999	Classified Salaries	3,204,434.00	0.00	122,526.73	115,774.11	430,787.17	1,000,091.76	5,542,402.77		10,416,016.54
3000-3999	Employee Benefits	2,616,396.09	0.00	250,068.82	122,474.21	500,509.97	635,278.14	7,635,968.39		11,760,695.62
4000-4999	Books and Supplies	671,747.65	0.00	0.00	4,755.12	12,222.20	15,892.43	174,526.01		879,143.41
5000-5999	Services and Other Operating Expenditures	2,856,995.10	0.00	0.00	6,009.80	3,705.69	13,084,350.82	4,427,723.61		20,378,785.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	41,076.00	0.00	0.00	0.00	0.00	0.00	0.00		41,076.00
7430-7439	Debt Service	209,992.64	0.00	0.00	0.00	0.00	0.00	0.00		209,992.64
	Total Direct Costs	11,917,280.41	0.00	943,927.38	342,878.95	1,505,022.39	15,281,094.79	33,825,043.05	0.00	63,815,246.97
7310	Transfers of Indirect Costs	2,040,467.85	0.00	0.00	0.00	0.00	0.00	13,421.51		2,053,889.36
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	12,486,348.50								12,486,348.50
	Total Indirect Costs and PCR Allocations	14,526,816.35	0.00	0.00	0.00	0.00	0.00	13,421.51	0.00	14,540,237.86
	TOTAL BEFORE OBJECT 8980	26,444,096.76	0.00	943,927.38	342,878.95	1,505,022.39	15,281,094.79	33,838,464.56	0.00	78,355,484.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									78,355,484.83
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	30.00	579.50		609.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,655.05	28,166.28		32,821.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,156.67	11,052.42		12,209.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	10,071.00	3,157.48	1,671.73		14,900.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,563.00	667.57	153,000.58		157,231.15
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	0.00	0.00	0.00	0.00	13,634.00	9,666.77	194,470.51	0.00	217,771.28
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	0.00	0.00	0.00	0.00	13,634.00	9,666.77	194,470.51	0.00	217,771.28
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,071,253.00
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)									36,172,565.18
	TOTAL COSTS									43,461,589.46

* 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	70,232,262.50	36,135,273.56
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)	70,232,262.50	36,135,273.56
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	4,094.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	4,094.00	

SELPA: Mt. Diablo Unified (BA)

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: Mt. Diablo Unified (BA)

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)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Mt. Diablo Unified (BA)

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	86,354,703.17		
2. Less: Expenditures paid from federal sources	7,999,218.34		
3. Expenditures paid from state and local sources	78,355,484.83	70,232,262.50	
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	78,355,484.83	70,232,262.50	8,123,222.33
4. Special education unduplicated pupil count	3,974	4,094	
5. Per capita state and local expenditures (A3/A4)	19,717.03	17,154.92	2,562.11

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: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

☐

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

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

b. Per capita local expenditures (B1a/A4)

FY 2011-12

FY 2010-11

Difference

Base FY

FY 2011-12

Difference

☐

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

- a. Expenditures paid from local sources
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.

Bryan Richards

Contact Name

925-682-8000 x4092

Telephone Number

Chief Financial Officer

Title

richardsb@mdusd.org

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									3,949
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,333,584.00	0.00	568,413.00	175,385.00	894,192.00	830,239.00	16,541,876.00		21,343,689.00
2000-2999	Classified Salaries	2,936,648.00	0.00	114,427.00	118,085.00	645,674.00	1,683,741.00	8,069,626.00		13,568,201.00
3000-3999	Employee Benefits	2,861,468.00	0.00	275,964.00	157,926.00	816,044.00	1,120,563.00	10,411,317.00		15,643,282.00
4000-4999	Books and Supplies	121,423.00	0.00	0.00	20,683.00	22,350.00	106,237.00	498,488.00		769,181.00
5000-5999	Services and Other Operating Expenditures	2,872,771.00	0.00	0.00	3,469.00	33,360.00	13,204,637.00	4,703,498.00		20,817,735.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	209,993.00	0.00	0.00	0.00	0.00	0.00	0.00		209,993.00
	Total Direct Costs	11,380,887.00	0.00	958,804.00	475,548.00	2,411,620.00	16,945,417.00	40,224,805.00	0.00	72,397,081.00
7310	Transfers of Indirect Costs	147,149.00	0.00	0.00	0.00	14,910.00	0.00	170,342.00		332,401.00
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	147,149.00	0.00	0.00	0.00	14,910.00	0.00	170,342.00	0.00	332,401.00
	TOTAL COSTS	11,528,036.00	0.00	958,804.00	475,548.00	2,426,530.00	16,945,417.00	40,395,147.00	0.00	72,729,482.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,333,584.00	0.00	568,413.00	125,850.00	638,762.00	710,385.00	16,342,675.00		20,719,669.00
2000-2999	Classified Salaries	2,908,558.00	0.00	114,427.00	118,085.00	424,943.00	1,323,797.00	5,544,182.00		10,433,992.00
3000-3999	Employee Benefits	2,848,285.00	0.00	275,964.00	146,003.00	555,566.00	891,221.00	8,360,667.00		13,077,706.00
4000-4999	Books and Supplies	103,647.00	0.00	0.00	20,683.00	5,310.00	106,237.00	260,533.00		496,410.00
5000-5999	Services and Other Operating Expenditures	2,832,102.00	0.00	0.00	3,469.00	300.00	12,832,957.00	4,663,498.00		20,332,326.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	209,993.00	0.00	0.00	0.00	0.00	0.00	0.00		209,993.00
	Total Direct Costs	11,281,169.00	0.00	958,804.00	414,090.00	1,624,881.00	15,864,597.00	35,171,555.00	0.00	65,315,096.00
7310	Transfers of Indirect Costs	145,594.00	0.00	0.00	0.00	0.00	0.00	8,361.00		153,955.00
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	145,594.00	0.00	0.00	0.00	0.00	0.00	8,361.00	0.00	153,955.00
	TOTAL BEFORE OBJECT 8980	11,426,763.00	0.00	958,804.00	414,090.00	1,624,881.00	15,864,597.00	35,179,916.00	0.00	65,469,051.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									65,469,051.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	31,464.00		31,464.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	12,573.00		12,573.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00		40,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,700.00	155,200.00		164,900.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	49,700.00	199,237.00	0.00	248,937.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	49,700.00	199,237.00	0.00	248,937.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,206,734.00
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)									36,820,755.00
	TOTAL COSTS									44,276,426.00

* 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
	UNDUPLICATED PUPIL COUNT									3,974
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,316,638.93	0.00	571,331.83	165,093.21	820,893.29	634,115.84	16,637,346.60		21,145,419.70
2000-2999	Classified Salaries	3,221,877.37	0.00	122,526.73	117,041.61	639,795.38	1,203,271.46	8,192,338.64		13,496,851.19
3000-3999	Employee Benefits	2,628,134.13	0.00	250,068.82	137,586.80	719,026.38	802,071.62	9,733,349.67		14,270,237.42
4000-4999	Books and Supplies	675,103.99	0.00	0.00	4,755.12	17,345.49	35,298.50	175,770.49		908,273.59
5000-5999	Services and Other Operating Expenditures	2,899,014.71	0.00	0.00	6,009.80	4,329.24	14,093,586.83	4,443,915.30		21,446,855.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	41,076.00	0.00	0.00	0.00	0.00	0.00	0.00		41,076.00
7430-7439	Debt Service	209,992.64	0.00	0.00	0.00	0.00	0.00	0.00		209,992.64
	Total Direct Costs	11,991,837.77	0.00	943,927.38	430,486.54	2,201,389.78	16,768,344.25	39,182,720.70	0.00	71,518,706.42
7310	Transfers of Indirect Costs	2,042,425.85	0.00	0.00	0.00	23,759.11	5,358.98	278,104.31		2,349,648.25
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)	12,486,348.50								12,486,348.50
	Total Indirect Costs	2,042,425.85	0.00	0.00	0.00	23,759.11	5,358.98	278,104.31	0.00	2,349,648.25
	TOTAL COSTS	14,034,263.62	0.00	943,927.38	430,486.54	2,225,148.89	16,773,703.23	39,460,825.01	0.00	73,868,354.67
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	71,227.50	263,095.93	88,634.20	592,924.33		1,015,881.96
2000-2999	Classified Salaries	17,443.37	0.00	0.00	1,267.50	209,008.21	203,179.70	2,649,935.87		3,080,834.65
3000-3999	Employee Benefits	11,738.04	0.00	0.00	15,112.59	218,516.41	166,793.48	2,097,381.28		2,509,541.80
4000-4999	Books and Supplies	3,356.34	0.00	0.00	0.00	5,123.29	19,406.07	1,244.48		29,130.18
5000-5999	Services and Other Operating Expenditures	42,019.61	0.00	0.00	0.00	623.55	1,009,236.01	16,191.69		1,068,070.86
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	74,557.36	0.00	0.00	87,607.59	696,367.39	1,487,249.46	5,357,677.65	0.00	7,703,459.45
7310	Transfers of Indirect Costs	1,958.00	0.00	0.00	0.00	23,759.11	5,358.98	264,682.80		295,758.89
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	1,958.00	0.00	0.00	0.00	23,759.11	5,358.98	264,682.80	0.00	295,758.89
	TOTAL BEFORE OBJECT 8980	76,515.36	0.00	0.00	87,607.59	720,126.50	1,492,608.44	5,622,360.45	0.00	7,999,218.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,999,218.34

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	2,316,638.93	0.00	571,331.83	93,865.71	557,797.36	545,481.64	16,044,422.27		20,129,537.74
2000-2999	Classified Salaries	3,204,434.00	0.00	122,526.73	115,774.11	430,787.17	1,000,091.76	5,542,402.77		10,416,016.54
3000-3999	Employee Benefits	2,616,396.09	0.00	250,068.82	122,474.21	500,509.97	635,278.14	7,635,968.39		11,760,695.62
4000-4999	Books and Supplies	671,747.65	0.00	0.00	4,755.12	12,222.20	15,892.43	174,526.01		879,143.41
5000-5999	Services and Other Operating Expenditures	2,856,995.10	0.00	0.00	6,009.80	3,705.69	13,084,350.82	4,427,723.61		20,378,785.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	41,076.00	0.00	0.00	0.00	0.00	0.00	0.00		41,076.00
7430-7439	Debt Service	209,992.64	0.00	0.00	0.00	0.00	0.00	0.00		209,992.64
	Total Direct Costs	11,917,280.41	0.00	943,927.38	342,878.95	1,505,022.39	15,281,094.79	33,825,043.05	0.00	63,815,246.97
7310	Transfers of Indirect Costs	2,040,467.85	0.00	0.00	0.00	0.00	0.00	13,421.51		2,053,889.36
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)	12,486,348.50								12,486,348.50
	Total Indirect Costs	2,040,467.85	0.00	0.00	0.00	0.00	0.00	13,421.51	0.00	2,053,889.36
	TOTAL BEFORE OBJECT 8980	13,957,748.26	0.00	943,927.38	342,878.95	1,505,022.39	15,281,094.79	33,838,464.56	0.00	65,869,136.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									65,869,136.33
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	30.00	579.50		609.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,655.05	28,166.28		32,821.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,156.67	11,052.42		12,209.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	10,071.00	3,157.48	1,671.73		14,900.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,563.00	667.57	153,000.58		157,231.15
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	0.00	0.00	0.00	0.00	13,634.00	9,666.77	194,470.51	0.00	217,771.28
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	0.00	0.00	0.00	0.00	13,634.00	9,666.77	194,470.51	0.00	217,771.28
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,071,253.00
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)									36,172,565.18
	TOTAL COSTS									43,461,589.46

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

SELPA: Mt. Diablo Unified (BA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Budget by LEA (LB-B) and the 2011-12 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2012-13 (LB-B Worksheet)	Actual Expenditures FY 2011-12 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>72,729,482.00</u>		
2. Less: Expenditures paid from federal sources	<u>7,260,431.00</u>		
3. Expenditures paid from state and local sources	<u>65,469,051.00</u>	<u>65,869,136.33</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>65,469,051.00</u>	<u>65,869,136.33</u>	<u>(400,085.33)</u>
4. Special education unduplicated pupil count	<u>3,949</u>	<u>3,974</u>	
5. Per capita state and local expenditures (A3/A4)	<u>16,578.64</u>	<u>16,575.02</u>	<u>3.62</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.

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	236,654,622	0	236,654,622
Investments	19,688,424	0	19,688,424
Receivables	56,071,689	0	56,071,689
Due from (to) other funds	0	0	0
Stores	447,061	0	447,061
Prepaid expenses	5,072,449	0	5,072,449
Other current assets	0	0	0
Capital assets:			
Land	14,436,462	0	14,436,462
Land Improvements	23,805,205	0	23,805,205
Buildings	517,664,970	0	517,664,970
Equipment	17,152,591	0	17,152,591
Work in progress	79,294,863	0	79,294,863
Less accumulated depreciation	(193,864,825)	0	(193,864,825)
Total assets	776,423,511	0	776,423,511
Liabilities			
Accounts payable and other current liabilities	30,877,967	0	30,877,967
Current loans	0	0	0
Deferred revenue	1,905,107	0	1,905,107
Long-term liabilities:	558,632,117	0	558,632,117
Due within one year	13,245,687		13,245,687
Due in more than one year	545,386,430		545,386,430
Total liabilities	591,415,191	0	591,415,191
Net Assets			
Invested in capital assets, net of related debt	145,030,133		145,030,133
Restricted for:			
Capital projects	3,513,919		3,513,919
Debt service	5,082,984		5,082,984
Educational programs	14,130,293		14,130,293
Other purposes (expendable)	3,172,700		3,172,700
Other purposes (nonexpendable)	50,419		50,419
Unrestricted	14,027,872		14,027,872
Total net assets	185,008,320	0	185,008,320

Total fund balances, governmental funds:

284,411,137

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	652,354,091	
Accumulated depreciation:	(193,864,825)	
Net:		458,489,266

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are:

5,072,449

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(4,332,416)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	528,973,543	
State school building loans payable	-	
Net OPEB Obligation	20,279,197	
Compensated absences payable	3,006,742	
Certificates of participation payable	-	
Capital leases payable	1,063,245	
Lease revenue bonds payable	-	
Other general long-term debt	5,309,390	
Total:		(558,632,117)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are:

-

Total net assets, governmental activities (minor differences may be due to rounding):

185,008,319

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	190,949,931	41,705	43,690,521	29,324	(147,188,381)		(147,188,381)
Instruction-related services:							
Instructional supervision and administration	11,480,989	2,356	5,473,760	0	(6,004,873)		(6,004,873)
Instructional library, media and technology	3,004,092	3,957	327,318	0	(2,672,817)		(2,672,817)
School site administration	20,348,710	1,245	571,014	0	(19,776,451)		(19,776,451)
Pupil services:							
Home-to-school transportation	9,616,151	221,370	2,895,083	0	(6,499,698)		(6,499,698)
Food services	10,851,599	3,482,260	7,092,190	0	(277,149)		(277,149)
All other pupil services	17,093,638	45,507	5,411,534	0	(11,636,597)		(11,636,597)
General administration:							
Centralized data processing	2,790,291	0	96,434	0	(2,693,857)		(2,693,857)
All other general administration	8,184,982	171,125	2,276,917	0	(5,736,940)		(5,736,940)
Plant services	43,137,565	1,186,443	9,224,719	0	(32,726,403)		(32,726,403)
Ancillary services	1,478,477	18,797	168,925	0	(1,290,755)		(1,290,755)
Community services	593,797	10	335,712	0	(258,075)		(258,075)
Enterprise activities	61,739	38	343	0	(61,358)		(61,358)
Interest on long-term debt	21,466,909				(21,466,909)		(21,466,909)
Other outgo	443,008	12,468	183,632	0	(246,908)		(246,908)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	341,501,878	5,187,281	77,748,102	29,324	(258,537,171)	0	(258,537,171)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					92,796,056	0	92,796,056
Taxes levied for debt service					25,280,267	0	25,280,267
Taxes levied for other specific purposes					560,085	0	560,085
Federal and state aid not restricted to specific purposes					115,065,779	0	115,065,779
Interest and investment earnings					321,608	0	321,608
Interagency revenues					0	0	0
Miscellaneous					6,159,196	0	6,159,196
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					240,182,991	0	240,182,991
Change in net assets					(18,354,180)	0	(18,354,180)
Net assets beginning					203,362,500	0	203,362,500
Net assets ending					185,008,320	0	185,008,320

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 65,213,679

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is

Expenditures for capital outlay:	74,906,901	
Depreciation expense:	(17,158,514)	
Net:		57,748,387

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayment of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were 120,026,569

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (258,580,776)

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period	1,658,914	
Issue costs amortized for the period:	(1,095,384)	
Net:		563,530

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was (1,793,279)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 35,739

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was (3,560,430)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is 1,992,399

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental activities in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net assets of governmental activities (minor differences may be due to rounding): (18,354,182)