

SEP 9 2011

UNAUDITED ACTUAL FINANCIAL REPORT:

Business Advisory Services
SBCSS

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 06, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Thomas Cassida
Name
Business Services Advisor
Title
(909) 777-0752
Telephone
Thomas_Cassida@sbcss.k12.ca.us
E-mail Address

Mohammad Z Islam
Name
Chief Bus & Financial Officer
Title
(909) 381-1164
Telephone
mohammad.islam@sbcusd.co
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
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		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)	S	
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	S	
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	S	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	246,731,836.26	8,452,366.74	255,184,203.00	248,119,557.09	8,621,288.00	256,740,845.09	0.6%
2) Federal Revenue		8100-8299	775,992.06	71,178,177.82	71,954,169.88	459,089.57	88,418,194.23	88,877,283.80	23.5%
3) Other State Revenue		8300-8599	65,844,116.42	65,623,826.24	131,467,942.66	63,952,283.00	67,155,672.39	131,107,955.39	-0.3%
4) Other Local Revenue		8600-8799	2,909,449.70	5,347,226.66	8,256,676.36	2,582,064.58	3,433,980.85	6,016,045.43	-27.1%
5) TOTAL REVENUES			316,261,394.44	150,601,597.46	466,862,991.90	315,112,994.24	167,629,135.47	482,742,129.71	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	163,868,371.62	71,930,696.86	235,799,068.48	153,334,566.16	77,570,042.66	230,904,608.82	-2.1%
2) Classified Salaries		2000-2999	42,497,747.10	24,548,326.46	67,046,073.56	42,661,678.46	25,446,133.25	68,107,811.71	1.6%
3) Employee Benefits		3000-3999	59,670,720.19	26,618,789.35	86,289,509.54	60,332,752.82	33,067,543.89	93,400,296.71	8.2%
4) Books and Supplies		4000-4999	6,278,005.42	16,280,115.55	22,558,120.97	11,263,823.14	22,016,812.53	33,280,635.67	47.5%
5) Services and Other Operating Expenditures		5000-5999	28,456,084.51	34,987,667.78	63,443,752.29	31,170,082.96	41,983,078.87	73,153,161.83	15.3%
6) Capital Outlay		6000-6999	4,044,135.09	1,155,483.98	5,199,619.07	2,282,487.00	763,354.91	3,045,841.91	-41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,015.63	0.00	70,015.63	62,000.00	0.00	62,000.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,817,126.77)	5,525,445.24	(1,291,681.53)	(6,425,017.00)	5,321,874.48	(1,103,142.52)	-14.6%
9) TOTAL EXPENDITURES			298,067,952.79	181,046,525.22	479,114,478.01	294,682,373.54	206,168,840.59	500,851,214.13	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,193,441.65	(30,444,927.76)	(12,251,486.11)	20,430,620.70	(38,539,705.12)	(18,109,084.42)	47.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	616,796.51	104,643.34	721,439.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	452,111.14	0.00	452,111.14	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,967,674.38)	20,967,673.68	(0.70)	(28,911,232.48)	28,911,232.48	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,802,989.01)	21,072,317.02	269,328.01	(28,911,232.48)	28,911,232.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,609,547.36)	(9,372,610.74)	(11,982,158.10)	(8,480,611.78)	(9,628,472.64)	(18,109,084.42)	51.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,004,456.01	27,125,033.72	67,129,489.73	36,331,648.65	17,752,422.98	54,084,071.63	-19.4%
b) Audit Adjustments		9793	(1,030,461.00)	0.00	(1,030,461.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,973,995.01	27,125,033.72	66,099,028.73	36,331,648.65	17,752,422.98	54,084,071.63	-18.2%
d) Other Restatements		9795	(32,799.00)	0.00	(32,799.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,941,196.01	27,125,033.72	66,066,229.73	36,331,648.65	17,752,422.98	54,084,071.63	-18.1%
2) Ending Balance, June 30 (E + F1e)			36,331,648.65	17,752,422.98	54,084,071.63	27,851,036.87	8,123,950.34	35,974,987.21	-33.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	211,000.00	0.00	211,000.00				
Stores		9712	417,978.75	0.00	417,978.75				
Prepaid Expenditures		9713	25,173.20	0.00	25,173.20				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	17,752,422.98	17,752,422.98				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	9,600,000.00	0.00	9,600,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	26,077,496.70	0.00	26,077,496.70				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				211,000.00	0.00	211,000.00	
Stores		9712				500,000.00	0.00	500,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted									
c) Committed									
		9740				0.00	8,123,950.34	8,123,950.34	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				17,120,036.87	0.00	17,120,036.87	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				10,020,000.00	0.00	10,020,000.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	19,364,542.93	23,755,131.57	43,119,674.50			
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	211,000.00	0.00	211,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	82,918,306.98	19,129,834.91	102,048,141.89			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	2,151,921.13	5,856.16	2,157,777.29			
6) Stores		9320	417,978.75	0.00	417,978.75			
7) Prepaid Expenditures		9330	25,173.20	0.00	25,173.20			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Fixed Assets		9400						
10) TOTAL ASSETS			105,088,922.99	42,890,822.64	147,979,745.63			
H. LIABILITIES								
1) Accounts Payable		9500	27,803,269.24	16,783,942.29	44,587,211.53			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	40,951,860.35	6,485.50	40,958,345.85			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	2,144.75	8,347,971.87	8,350,116.62			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			68,757,274.34	25,138,399.66	93,895,674.00			
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			36,331,648.65	17,752,422.98	54,084,071.63			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	240,804,407.00	0.00	240,804,407.00	241,642,200.96	0.00	241,642,200.96	0.3%
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	(1,583,708.88)	0.00	(1,583,708.88)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	312,494.52	0.00	312,494.52	309,331.00	0.00	309,331.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,289,741.29	0.00	22,289,741.29	22,702,172.00	0.00	22,702,172.00	1.9%
Unsecured Roll Taxes		8042	1,182,816.03	0.00	1,182,816.03	982,709.00	0.00	982,709.00	-16.9%
Prior Years' Taxes		8043	450,000.86	0.00	450,000.86	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	372,231.76	0.00	372,231.76	252,891.00	0.00	252,891.00	-32.1%
Education Revenue Augmentation									
Fund (ERAF)		8045	(8,594,105.95)	0.00	(8,594,105.95)	(8,594,106.00)	0.00	(8,594,106.00)	0.0%
Supplemental Educational Revenue									
Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds									
(SB 617/699/1992)		8047	0.00	0.00	0.00	163,167.36	0.00	163,167.36	New
Penalties and Interest from									
Delinquent Taxes		8048	82,099.57	0.00	82,099.57	0.00	0.00	0.00	-100.0%
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			255,315,976.20	0.00	255,315,976.20	257,458,365.32	0.00	257,458,365.32	0.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit									
Transfers - Current Year	0000	8091	(8,452,366.74)		(8,452,366.74)	(8,621,288.00)		(8,621,288.00)	2.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		105,777.00	105,777.00		105,399.00	105,399.00	-0.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		8,346,589.74	8,346,589.74		8,515,889.00	8,515,889.00	2.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00		0.00	0.00	0.0%
PERS Reduction Transfer		8092	757,156.03	0.00	757,156.03	178,790.00	0.00	178,790.00	-76.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(888,929.23)	0.00	(888,929.23)	(896,310.23)	0.00	(896,310.23)	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			246,731,836.26	8,452,366.74	255,184,203.00	248,119,557.09	8,621,288.00	256,740,845.09	0.6%
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	14,766,285.55	14,766,285.55	0.00	11,598,167.45	11,598,167.45	-21.5%
Special Education Discretionary Grants		8182	0.00	849,162.13	849,162.13	0.00	761,046.87	761,046.87	-10.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		53,811,175.18	53,811,175.18		74,451,191.49	74,451,191.49	38.4%
Vocational and Applied Technology Education	3500-3699	8290		601,210.00	601,210.00		601,210.00	601,210.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		194,878.70	194,878.70		84,353.42	84,353.42	-56.7%
Other Federal Revenue (incl. ARRA)	All Other	8290	775,992.06	955,466.26	1,731,458.32	459,089.57	922,225.00	1,381,314.57	-20.2%
TOTAL, FEDERAL REVENUE			775,992.06	71,178,177.82	71,954,169.88	459,089.57	88,418,194.23	88,877,283.80	23.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		25,025,005.00	25,025,005.00		25,063,513.00	25,063,513.00	0.2%
Prior Years	6500	8319		(3.00)	(3.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		726,266.00	726,266.00		724,261.00	724,261.00	-0.3%
Economic Impact Aid	7090-7091	8311		12,696,512.00	12,696,512.00		12,061,686.00	12,061,686.00	-5.0%
Spec. Ed. Transportation	7240	8311		2,845,996.00	2,845,996.00		2,838,140.00	2,838,140.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	67,523.00	470,528.00	538,051.00	157,397.00	468,740.00	626,137.00	16.4%
All Other State Apportionments - Prior Years	All Other	8319	31,366.00	0.00	31,366.00	63,477.00	0.00	63,477.00	102.4%
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	13,973,096.00	0.00	13,973,096.00	14,513,121.00	0.00	14,513,121.00	3.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,787,619.00	0.00	1,787,619.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	5,974,285.63	906,811.21	6,881,096.84	6,258,957.00	986,773.00	7,245,730.00	5.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		14,333,300.00	14,333,300.00		14,102,300.00	14,102,300.00	-1.6%
All Other State Revenue	All Other	8590	44,010,226.79	8,619,411.03	52,629,637.82	42,959,331.00	10,910,259.39	53,869,590.39	2.4%
TOTAL, OTHER STATE REVENUE			65,844,116.42	65,623,826.24	131,467,942.66	63,952,283.00	67,155,672.39	131,107,955.39	-0.3%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,169,193.11	3,472,373.55	5,641,566.66	2,056,547.48	1,732,960.85	3,789,508.33	-32.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	23,412.00	0.00	23,412.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			2,909,449.70	5,347,226.66	8,256,676.36	2,582,064.58	3,433,980.85	6,016,045.43	-27.1%
TOTAL REVENUES			316,261,394.44	150,601,597.46	466,862,991.90	315,112,994.24	167,629,135.47	482,742,129.71	3.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,772,236.72	52,612,787.22	187,385,023.94	124,990,972.52	56,781,011.45	181,771,983.97	-3.0%
Certificated Pupil Support Salaries		1200	11,915,442.42	7,172,109.54	19,087,551.96	11,760,710.23	7,188,757.74	18,949,467.97	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	14,473,786.21	4,517,179.96	18,990,966.17	14,174,257.95	4,855,923.01	19,030,180.96	0.2%
Other Certificated Salaries		1900	2,706,906.27	7,628,620.14	10,335,526.41	2,408,625.46	8,744,350.46	11,152,975.92	7.9%
TOTAL, CERTIFICATED SALARIES			163,888,371.62	71,930,696.86	235,799,068.48	153,334,566.16	77,570,042.66	230,904,608.82	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,907,884.01	9,392,858.12	11,300,742.13	1,857,105.31	11,636,923.14	13,494,028.45	19.4%
Classified Support Salaries		2200	14,513,422.75	6,661,375.83	21,174,798.58	15,758,054.70	4,997,265.33	20,755,320.03	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	3,727,936.26	1,148,524.51	4,876,460.77	3,811,457.58	1,179,475.21	4,990,932.79	2.3%
Clerical, Technical and Office Salaries		2400	19,846,915.33	5,140,716.68	24,987,632.01	18,647,055.53	5,172,521.89	23,819,577.42	-4.7%
Other Classified Salaries		2900	2,501,588.75	2,204,851.32	4,706,440.07	2,588,005.34	2,459,947.68	5,047,953.02	7.3%
TOTAL, CLASSIFIED SALARIES			42,497,747.10	24,548,326.46	67,046,073.56	42,661,678.46	25,446,133.25	68,107,811.71	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,267,803.48	5,710,801.91	18,978,605.39	13,185,588.55	5,624,376.96	18,809,965.51	-0.9%
PERS		3201-3202	4,828,571.78	2,622,290.24	7,450,862.02	5,644,180.86	2,907,639.86	8,551,820.72	14.8%
OASDI/Medicare/Alternative		3301-3302	5,410,528.59	2,879,212.44	8,289,741.03	5,745,820.88	2,972,147.47	8,717,968.35	5.2%
Health and Welfare Benefits		3401-3402	30,516,523.52	12,735,763.84	43,252,287.36	28,560,592.57	16,527,015.79	45,087,608.36	4.2%
Unemployment Insurance		3501-3502	1,356,439.31	633,761.33	1,990,200.64	3,293,864.07	1,534,372.36	4,828,236.43	142.6%
Workers' Compensation		3601-3602	1,548,194.53	699,833.13	2,248,027.66	0.00	0.00	0.00	-100.0%
OPEB, Allocated		3701-3702	(154,366.10)	0.00	(154,366.10)	940,521.99	434,537.97	1,375,059.96	-990.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	1,266,819.81	643,505.17	1,910,324.98	New
PERS Reduction		3801-3802	329,575.02	234,818.52	564,393.54	(147,960.91)	145,549.31	(2,411.60)	-100.4%
Other Employee Benefits		3901-3902	2,567,450.06	1,102,307.94	3,669,758.00	1,843,325.00	2,278,399.00	4,121,724.00	12.3%
TOTAL, EMPLOYEE BENEFITS			59,670,720.19	26,618,789.35	86,289,509.54	60,332,752.82	33,067,543.89	93,400,296.71	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	404,001.28	459,642.65	863,643.93	1,755,645.00	954,633.00	2,710,278.00	213.8%
Books and Other Reference Materials		4200	583,629.68	981,530.06	1,565,159.74	763,608.78	540,126.32	1,303,735.10	-16.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,518,111.16	7,988,546.97	12,506,658.13	7,882,542.79	17,882,027.52	25,764,570.31	106.0%
Noncapitalized Equipment		4400	772,263.30	6,850,395.87	7,622,659.17	862,026.57	2,640,025.69	3,502,052.26	-54.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,278,005.42	16,280,115.55	22,558,120.97	11,263,823.14	22,016,812.53	33,280,635.67	47.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,582,484.48	27,441,726.96	32,024,211.44	4,201,183.21	30,376,610.30	34,577,793.51	8.0%
Travel and Conferences		5200	530,001.20	994,248.32	1,524,249.52	513,057.86	1,318,593.78	1,831,651.64	20.2%
Dues and Memberships		5300	97,874.34	3,285.86	101,160.20	115,390.01	4,132.00	119,522.01	18.2%
Insurance		5400 - 5450	1,917,698.20	0.00	1,917,698.20	2,119,628.98	0.00	2,119,628.98	10.5%
Operations and Housekeeping Services		5500	11,602,535.45	8,700.40	11,611,235.85	12,753,248.00	6,950.00	12,760,198.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,782,273.35	906,224.85	2,688,498.20	3,041,092.05	1,182,363.71	4,223,455.76	57.1%
Transfers of Direct Costs		5710	(454,469.11)	454,469.11	0.00	(452,683.14)	452,683.14	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(655.37)	(235,466.00)	(236,121.37)	6,420.25	(71,908.27)	(65,488.02)	-72.3%
Professional/Consulting Services and Operating Expenditures		5800	5,764,065.07	5,347,734.84	11,111,799.91	6,117,836.21	8,614,271.83	14,732,108.04	32.6%
Communications		5900	2,634,276.90	66,743.44	2,701,020.34	2,754,909.53	99,382.38	2,854,291.91	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,456,084.51	34,987,667.78	63,443,752.29	31,170,082.96	41,983,078.87	73,153,161.83	15.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	13,359.38	61,387.42	74,746.80	7,306.00	0.00	7,306.00	-90.2%
Buildings and Improvements of Buildings		6200	2,889,589.72	196,260.27	3,085,849.99	1,225,116.00	298,420.00	1,523,536.00	-50.6%
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	1,060,311.91	897,836.29	1,958,148.20	867,026.00	464,934.91	1,331,960.91	-32.0%
Equipment Replacement		6500	80,874.08	0.00	80,874.08	183,039.00	0.00	183,039.00	126.3%
TOTAL, CAPITAL OUTLAY			4,044,135.09	1,155,483.98	5,199,619.07	2,282,487.00	763,354.91	3,045,841.91	-41.4%
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	19,502.00	0.00	19,502.00	12,000.00	0.00	12,000.00	-38.5%
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	50,513.63	0.00	50,513.63	50,000.00	0.00	50,000.00	-1.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,015.63	0.00	70,015.63	62,000.00	0.00	62,000.00	-11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,525,445.24)	5,525,445.24	0.00	(5,321,874.48)	5,321,874.48	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,291,681.53)	0.00	(1,291,681.53)	(1,103,142.52)	0.00	(1,103,142.52)	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,817,126.77)	5,525,445.24	(1,291,681.53)	(6,425,017.00)	5,321,874.48	(1,103,142.52)	-14.6%
TOTAL EXPENDITURES			298,067,952.79	181,046,525.22	479,114,478.01	294,682,373.54	206,168,840.59	500,851,214.13	4.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	616,796.51	104,643.34	721,439.85	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			616,796.51	104,643.34	721,439.85	0.00	0.00	0.00	-100.0%
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	452,111.14	0.00	452,111.14	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			452,111.14	0.00	452,111.14	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7661	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	(20,967,674.38)	20,967,673.68	(0.70)	(28,911,232.48)	28,911,232.48	0.00	-100.0%
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			(20,967,674.38)	20,967,673.68	(0.70)	(28,911,232.48)	28,911,232.48	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(20,802,989.01)	21,072,317.02	269,328.01	(28,911,232.48)	28,911,232.48	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	246,731,836.26	8,452,366.74	255,184,203.00	248,119,557.09	8,621,288.00	256,740,845.09	0.6%
2) Federal Revenue		8100-8299	775,992.06	71,178,177.82	71,954,169.88	459,089.57	88,418,194.23	88,877,283.80	23.5%
3) Other State Revenue		8300-8599	65,844,116.42	65,623,826.24	131,467,942.66	63,952,283.00	67,155,672.39	131,107,955.39	-0.3%
4) Other Local Revenue		8600-8799	2,909,449.70	5,347,226.66	8,256,676.36	2,582,064.58	3,433,980.85	6,016,045.43	-26.2%
5) TOTAL REVENUES			316,261,394.44	150,601,597.46	466,862,991.90	315,112,994.24	167,629,135.47	482,742,129.71	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		179,642,706.98	106,754,072.69	286,396,779.67	171,856,392.34	127,598,543.51	299,454,935.85	4.6%
2) Instruction - Related Services	2000-2999		40,185,230.27	31,223,983.54	71,409,213.81	37,801,707.24	33,341,238.59	71,142,945.83	-0.4%
3) Pupil Services	3000-3999		22,406,823.34	25,030,554.21	47,437,377.55	23,356,767.44	27,279,125.73	50,635,893.17	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		440,176.81	1,052,772.23	1,492,949.04	495,240.86	115,060.00	610,300.86	-59.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.08	0.00	0.08	New
7) General Administration	7000-7999		16,404,289.64	6,727,188.26	23,131,477.90	19,485,861.72	7,687,914.48	27,173,776.20	17.5%
8) Plant Services	8000-8999		38,918,710.12	10,257,954.29	49,176,664.41	41,624,403.86	10,146,958.28	51,771,362.14	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	70,015.63	0.00	70,015.63	62,000.00	0.00	62,000.00	-11.4%
10) TOTAL EXPENDITURES			298,067,952.79	181,046,525.22	479,114,478.01	294,682,373.54	206,168,840.59	500,851,214.13	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,193,441.65	(30,444,927.76)	(12,251,486.11)	20,430,620.70	(38,539,705.12)	(18,109,084.42)	47.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	616,796.51	104,643.34	721,439.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	452,111.14	0.00	452,111.14	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,967,674.38)	20,967,673.68	(0.70)	(28,911,232.48)	28,911,232.48	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,802,989.01)	21,072,317.02	269,328.01	(28,911,232.48)	28,911,232.48	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,609,547.36)	(9,372,610.74)	(11,982,158.10)	(8,480,611.78)	(9,628,472.64)	(18,109,084.42)	51.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	40,004,456.01	27,125,033.72	67,129,489.73	36,331,648.65	17,752,422.98	54,084,071.63	-19.4%
b) Audit Adjustments			(1,030,461.00)	0.00	(1,030,461.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F'1a + F'1b)			38,973,995.01	27,125,033.72	66,099,028.73	36,331,648.65	17,752,422.98	54,084,071.63	-18.2%
d) Other Restatements		9795	(32,799.00)	0.00	(32,799.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			38,941,196.01	27,125,033.72	66,066,229.73	36,331,648.65	17,752,422.98	54,084,071.63	-18.1%
2) Ending Balance, June 30 (E + F'1e)			36,331,648.65	17,752,422.98	54,084,071.63	27,851,036.87	8,123,950.34	35,974,987.21	-33.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for		9711	211,000.00	0.00	211,000.00				
Revolving Cash		9712	417,978.75	0.00	417,978.75				
Stores		9713	25,173.20	0.00	25,173.20				
Prepaid Expenditures		9719	0.00	0.00	0.00				
All Others		9730	0.00	0.00	0.00				
General Reserve		9740	0.00	17,752,422.98	17,752,422.98				
Legally Restricted Balance		9770	9,600,000.00	0.00	9,600,000.00				
b) Designated Amounts		9775	0.00	0.00	0.00				
Designated for Economic Uncertainties		9780	26,077,496.70	0.00	26,077,496.70				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9790	0.00	0.00	0.00				
Other Designations (by Resource/Object)									
c) Undesignated Amount									
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				211,000.00	0.00	211,000.00	
Revolving Cash		9712				500,000.00	0.00	500,000.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures		9719				0.00	0.00	0.00	
All Others									
b) Restricted		9740				0.00	8,123,950.34	8,123,950.34	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				17,120,036.87	0.00	17,120,036.87	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				10,020,000.00	0.00	10,020,000.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

San Bernardino City Unified
San Bernardino County

36 67876 0000000
Form 01

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
2430	Community Day Schools	0.02	0.02
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.01
3200	ARRA: State Fiscal Stabilization Fund	2,278,399.00	0.00
5640	Medi-Cal Billing Option	138,040.86	138,040.86
5810	Other Restricted Federal	0.14	0.14
6286	English Language Acquisition Program, Teacher Training & Student /	324,153.91	324,153.91
6500	Special Education	204,778.95	204,778.95
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	389,627.15	389,627.15
7090	Economic Impact Aid (EIA)	5,960,449.93	4,318,081.72
7400	Quality Education Investment Act	6,850,880.41	1,329,174.97
9010	Other Restricted Local	1,606,092.61	1,420,092.61
Total, Restricted Balance		17,752,422.98	8,123,950.34

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	841,751.62	841,940.00	0.0%
3) Other State Revenue		8300-8599	74,725.20	0.00	-100.0%
4) Other Local Revenue		8600-8799	352,498.01	407,959.00	15.7%
5) TOTAL, REVENUES			1,268,974.83	1,249,899.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	791,272.76	694,927.67	-12.2%
2) Classified Salaries		2000-2999	122,923.62	129,913.38	5.7%
3) Employee Benefits		3000-3999	274,147.54	279,611.70	2.0%
4) Books and Supplies		4000-4999	48,154.91	105,091.27	118.2%
5) Services and Other Operating Expenditures		5000-5999	28,251.67	26,712.00	-5.4%
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	13,224.33	13,643.00	3.2%
9) TOTAL, EXPENDITURES			1,277,974.83	1,249,899.02	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,000.00)	(0.02)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	90,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	669,697.19	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(579,697.19)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(588,697.19)	(0.02)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,621.31	116,924.12	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,621.31	116,924.12	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,621.31	116,924.12	-83.4%
2) Ending Balance, June 30 (E + F1e)			116,924.12	116,924.10	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	35,924.12		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	81,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		35,924.10	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		81,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	228,041.95		
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	774,647.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	162,817.39		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			1,165,506.76		
H. LIABILITIES					
1) Accounts Payable		9500	60,399.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	177,572.25		
4) Current Loans		9640			
5) Deferred Revenue		9650	810,610.80		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			1,048,582.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			116,924.12		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	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 (incl. ARRA)	All Other	8290	841,751.62	841,940.00	0.0%
TOTAL, FEDERAL REVENUE			841,751.62	841,940.00	0.0%
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	74,725.20	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			74,725.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	352,498.01	407,959.00	15.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,498.01	407,959.00	15.7%
TOTAL, REVENUES			1,268,974.83	1,249,899.00	-1.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	791,272.76	694,927.67	-12.2%
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			791,272.76	694,927.67	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,923.62	129,913.38	5.7%
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			122,923.62	129,913.38	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,081.03	57,334.22	4.1%
PERS		3201-3202	20,188.77	14,810.00	-26.6%
OASDI/Medicare/Alternative		3301-3302	24,470.32	20,015.71	-18.2%
Health and Welfare Benefits		3401-3402	157,865.05	165,260.00	4.7%
Unemployment Insurance		3501-3502	6,942.79	8,432.64	21.5%
Workers' Compensation		3601-3602	6,145.17	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	3,822.52	New
OPEB, Active Employees		3751-3752	0.00	7,831.61	New
PERS Reduction		3801-3802	3,454.41	2,105.00	-39.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			274,147.54	279,611.70	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,204.86	15,191.20	589.0%
Books and Other Reference Materials		4200	342.38	0.00	-100.0%
Materials and Supplies		4300	13,787.76	40,021.04	190.3%
Noncapitalized Equipment		4400	31,819.91	49,879.03	56.8%
TOTAL, BOOKS AND SUPPLIES			48,154.91	105,091.27	118.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38.50	600.00	1458.4%
Dues and Memberships		5300	4,300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197.80	1,000.00	405.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,285.40	14,000.00	69.0%
Professional/Consulting Services and Operating Expenditures		5800	15,429.97	11,112.00	-28.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,251.67	26,712.00	-5.4%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,224.33	13,643.00	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,224.33	13,643.00	3.2%
TOTAL, EXPENDITURES			1,277,974.83	1,249,899.02	-2.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	90,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			90,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	669,697.19	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			669,697.19	0.00	-100.0%
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)					
			(579,697.19)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	841,751.62	841,940.00	0.0%
3) Other State Revenue		8300-8599	74,725.20	0.00	-100.0%
4) Other Local Revenue		8600-8799	352,498.01	407,959.00	15.7%
5) TOTAL, REVENUES			1,268,974.83	1,249,899.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,264,111.31	1,235,356.02	-2.3%
2) Instruction - Related Services	2000-2999		639.19	900.00	40.8%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		13,224.33	13,643.00	3.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,277,974.83	1,249,899.02	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,000.00)	(0.02)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	90,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	669,697.19	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(579,697.19)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(588,697.19)	(0.02)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,621.31	116,924.12	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,621.31	116,924.12	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,621.31	116,924.12	-83.4%
2) Ending Balance, June 30 (E + F1e)			116,924.12	116,924.10	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	35,924.12		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	81,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		35,924.10	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		81,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
3913	Adult Education: Adult Secondary Education	2.00	1.99
9010	Other Restricted Local	35,922.12	35,922.11
Total, Restricted Balance		35,924.12	35,924.10

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,638.93	971,917.70	2971.9%
3) Other State Revenue		8300-8599	5,418,949.64	6,515,283.00	20.2%
4) Other Local Revenue		8600-8799	226,531.23	120,160.00	-47.0%
5) TOTAL REVENUES			5,677,119.80	7,607,360.70	34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,701,251.40	2,340,683.53	-13.3%
2) Classified Salaries		2000-2999	2,532,554.26	1,457,407.92	-42.5%
3) Employee Benefits		3000-3999	1,796,767.33	1,963,494.63	9.3%
4) Books and Supplies		4000-4999	171,605.98	621,720.03	262.3%
5) Services and Other Operating Expenditures		5000-5999	1,135,419.94	778,711.37	-31.4%
6) Capital Outlay		6000-6999	35,455.19	32,402.70	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	393,250.00	198,250.00	-49.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	306,356.86	214,690.52	-29.9%
9) TOTAL EXPENDITURES			9,072,660.96	7,607,360.70	-16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,395,541.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	341,912.57	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.70	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			341,913.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,053,627.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,077,643.33	24,015.44	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,077,643.33	24,015.44	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,643.33	24,015.44	-99.2%
2) Ending Balance, June 30 (E + F1e)			24,015.44	24,015.44	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	24,015.44		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		24,015.44	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	557,607.59		
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	68,743.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	384,563.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,010,915.07		
H. LIABILITIES					
1) Accounts Payable		9500	713,239.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	267,234.84		
4) Current Loans		9640			
5) Deferred Revenue		9650	6,425.52		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			986,899.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,015.44		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	31,638.93	971,917.70	2971.9%
TOTAL, FEDERAL REVENUE			31,638.93	971,917.70	2971.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	4,666,123.23	6,441,750.00	38.1%
All Other State Revenue	All Other	8590	752,826.41	73,533.00	-90.2%
TOTAL, OTHER STATE REVENUE			5,418,949.64	6,515,283.00	20.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	22,909.17	20,100.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	160,378.52	100,000.00	-37.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,243.54	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,531.23	120,160.00	-47.0%
TOTAL, REVENUES			5,677,119.80	7,607,360.70	34.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,332,410.64	1,968,432.91	-15.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	243,693.72	244,833.81	0.5%
Other Certificated Salaries		1900	125,147.04	127,416.81	1.8%
TOTAL, CERTIFICATED SALARIES			2,701,251.40	2,340,683.53	-13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,259,227.65	1,097,644.33	-12.8%
Classified Support Salaries		2200	100,218.27	110,551.46	10.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	466,545.61	478,148.12	2.5%
Other Classified Salaries		2900	706,562.73	(228,935.99)	-132.4%
TOTAL, CLASSIFIED SALARIES			2,532,554.26	1,457,407.92	-42.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	204,670.21	190,728.70	-6.8%
PERS		3201-3202	265,577.38	244,114.07	-8.1%
OASDI/Medicare/Alternative		3301-3302	225,704.56	197,517.99	-12.5%
Health and Welfare Benefits		3401-3402	978,582.29	1,156,787.00	18.2%
Unemployment Insurance		3501-3502	40,304.82	72,542.33	80.0%
Workers' Compensation		3601-3602	36,870.46	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	21,056.06	New
OPEB, Active Employees		3751-3752	0.00	48,275.78	New
PERS Reduction		3801-3802	45,057.61	32,472.70	-27.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,796,767.33	1,963,494.63	9.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,473.53	10,000.00	578.6%
Materials and Supplies		4300	130,163.96	595,315.33	357.4%
Noncapitalized Equipment		4400	39,968.49	16,404.70	-59.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,605.98	621,720.03	262.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	867,281.88	600,000.00	-30.8%
Travel and Conferences		5200	21,950.45	12,695.00	-42.2%
Dues and Memberships		5300	600.00	1,200.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,894.64	43,300.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,340.49	18,100.00	146.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,687.23	50,866.07	-71.8%
Professional/Consulting Services and Operating Expenditures		5800	17,813.84	28,700.30	61.1%
Communications		5900	851.41	23,850.00	2701.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,135,419.94	778,711.37	-31.4%
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	8,105.89	0.00	-100.0%
Equipment		6400	27,349.30	32,402.70	18.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,455.19	32,402.70	-8.6%
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	393,250.00	198,250.00	-49.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			393,250.00	198,250.00	-49.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	306,356.86	214,690.52	-29.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			306,356.86	214,690.52	-29.9%
TOTAL, EXPENDITURES			9,072,660.96	7,607,360.70	-16.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	341,912.57	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			341,912.57	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.70	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.70	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			341,913.27	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,638.93	971,917.70	2971.9%
3) Other State Revenue		8300-8599	5,418,949.64	6,515,283.00	20.2%
4) Other Local Revenue		8600-8799	226,531.23	120,160.00	-47.0%
5) TOTAL, REVENUES			5,677,119.80	7,607,360.70	34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		434,759.71	434,896.96	0.0%
3) Pupil Services	3000-3999		27,983.96	26,514.39	-5.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		7,671,838.66	6,500,593.63	-15.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		306,356.86	214,690.52	-29.9%
8) Plant Services	8000-8999		238,471.77	232,415.20	-2.5%
9) Other Outgo	9000-9999	Except 7600-7699	393,250.00	198,250.00	-49.6%
10) TOTAL, EXPENDITURES			9,072,660.96	7,607,360.70	-16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,395,541.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	341,912.57	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.70	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			341,913.27	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,053,627.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,077,643.33	24,015.44	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,077,643.33	24,015.44	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,643.33	24,015.44	-99.2%
2) Ending Balance, June 30 (E + F1e)			24,015.44	24,015.44	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	24,015.44		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		24,015.44	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	23,135.44	23,135.44
6140	Child Development: Child Care Facilities Revolving Fund	880.00	880.00
Total, Restricted Balance		24,015.44	24,015.44

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.79	0.00	-100.0%
5) TOTAL REVENUES			7.79	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,867.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867.78)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,859.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,859.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,859.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,859.99	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			7.79		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7.79		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7.79		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			7.79	0.00	-100.0%
TOTAL REVENUES			7.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,867.78	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			1,867.78	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,867.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.79	0.00	-100.0%
5) TOTAL REVENUES			7.79	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,867.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,867.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,859.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,859.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,859.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,859.99	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,554.59	454,353.00	85.0%
5) TOTAL REVENUES			245,554.59	454,353.00	85.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,957.21	148,173.00	43.9%
3) Employee Benefits		3000-3999	30,400.28	50,934.00	67.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,182,304.27	2,301,836.00	94.7%
6) Capital Outlay		6000-6999	1,245,883.05	31,516,357.02	2429.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,561,544.81	34,017,300.02	1228.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,315,990.22)	(33,562,947.02)	1349.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,329,335.31	0.00	-100.0%
b) Transfers Out		7600-7629	1,013,558.37	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,031,285.15	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			18,347,062.09	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			16,031,071.87	(33,562,947.02)	-309.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,908,257.44	37,939,329.31	73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,908,257.44	37,939,329.31	73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,908,257.44	37,939,329.31	73.2%
2) Ending Balance, June 30 (E + F1e)			37,939,329.31	4,376,382.29	-88.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	37,939,329.31		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		4,376,382.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,246,040.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,064.25		
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	92,236.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,827,950.05		
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			39,191,291.78		
H. LIABILITIES					
1) Accounts Payable		9500	1,205,339.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,623.03		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,251,962.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			37,939,329.31		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	245,554.59	454,353.00	85.0%
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			245,554.59	454,353.00	85.0%
TOTAL, REVENUES			245,554.59	454,353.00	85.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,816.95	75,148.00	4.6%
Clerical, Technical and Office Salaries		2400	31,140.26	73,025.00	134.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,957.21	148,173.00	43.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,022.53	16,892.00	53.2%
OASDI/Medicare/Alternative		3301-3302	7,621.18	11,336.00	48.7%
Health and Welfare Benefits		3401-3402	10,173.48	18,874.00	85.5%
Unemployment Insurance		3501-3502	731.38	2,386.00	226.2%
Workers' Compensation		3601-3602	851.71	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	686.00	New
OPEB, Active Employees		3751-3752	0.00	760.00	New
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,400.28	50,934.00	67.5%
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	747.24	687.00	-8.1%
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	8,673.00	48,683.00	461.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,172,884.03	2,252,466.00	92.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,182,304.27	2,301,836.00	94.7%
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	862,505.45	30,853,210.81	3477.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	383,377.60	663,146.21	73.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,245,883.05	31,516,357.02	2429.6%
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			2,561,544.81	34,017,300.02	1228.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,329,335.31	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,329,335.31	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	1,013,558.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,013,558.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	11,525,419.10	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	505,866.05	0.00	-100.0%
(c) TOTAL, SOURCES			12,031,285.15	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)					
			18,347,062.09	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,554.59	454,353.00	85.0%
5) TOTAL REVENUES			245,554.59	454,353.00	85.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,080,743.01	34,017,300.02	1534.9%
9) Other Outgo	9000-9999	Except 7600-7699	480,801.80	0.00	-100.0%
10) TOTAL EXPENDITURES			2,561,544.81	34,017,300.02	1228.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,315,990.22)	(33,562,947.02)	1349.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,329,335.31	0.00	-100.0%
b) Transfers Out		7600-7629	1,013,558.37	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,031,285.15	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			18,347,062.09	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,031,071.87	(33,562,947.02)	-309.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,908,257.44	37,939,329.31	73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,908,257.44	37,939,329.31	73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,908,257.44	37,939,329.31	73.2%
2) Ending Balance, June 30 (E + F1e)			37,939,329.31	4,376,382.29	-88.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	37,939,329.31		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		4,376,382.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,318,954.94	1,150,232.00	-12.8%
5) TOTAL REVENUES			1,318,954.94	1,150,232.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	214,378.69	176,546.00	-17.6%
3) Employee Benefits		3000-3999	63,331.12	63,994.00	1.0%
4) Books and Supplies		4000-4999	7,050.55	3,730.00	-47.1%
5) Services and Other Operating Expenditures		5000-5999	355,263.37	340,875.00	-4.1%
6) Capital Outlay		6000-6999	231,368.58	13,448,280.16	5712.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			871,392.31	14,033,425.16	1510.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			447,562.63	(12,883,193.16)	-2978.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,913,415.91	0.00	-100.0%
b) Transfers Out		7600-7629	1,622,218.53	70.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,291,197.38	(70.00)	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,738,760.01	(12,883,263.16)	-840.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,182,018.65	13,920,778.66	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,182,018.65	13,920,778.66	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,182,018.65	13,920,778.66	14.3%
2) Ending Balance, June 30 (E + F1e)			13,920,778.66	1,037,515.50	-92.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	13,920,778.66		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,037,515.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,071,411.29		
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	108,940.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,009,582.94		
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			14,189,934.25		
H. LIABILITIES					
1) Accounts Payable		9500	6,706.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	262,448.61		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			269,155.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,920,778.66		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	118,113.13	150,232.00	27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,195,456.56	1,000,000.00	-16.3%
Other Local Revenue					
All Other Local Revenue		8699	5,385.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,318,954.94	1,150,232.00	-12.8%
TOTAL, REVENUES			1,318,954.94	1,150,232.00	-12.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,813.95	83,106.00	-37.0%
Clerical, Technical and Office Salaries		2400	82,564.74	93,440.00	13.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			214,378.69	176,546.00	-17.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,963.28	20,126.00	-12.4%
OASDI/Medicare/Alternative		3301-3302	16,118.66	13,506.00	-16.2%
Health and Welfare Benefits		3401-3402	17,074.52	23,942.00	40.2%
Unemployment Insurance		3501-3502	1,525.35	2,842.00	86.3%
Workers' Compensation		3601-3602	1,669.11	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	818.00	New
OPEB, Active Employees		3751-3752	0.00	964.00	New
PERS Reduction		3801-3802	3,980.20	1,796.00	-54.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,331.12	63,994.00	1.0%
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	7,050.55	3,730.00	-47.1%
TOTAL, BOOKS AND SUPPLIES			7,050.55	3,730.00	-47.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	448.15	560.00	25.0%
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	52,891.65	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,776.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	295,147.57	340,315.00	15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,263.37	340,875.00	-4.1%
CAPITAL OUTLAY					
Land		6100	5,385.25	30,000.00	457.1%
Land Improvements		6170	475.20	25,400.00	5245.1%
Buildings and Improvements of Buildings		6200	228,488.93	13,392,880.16	5761.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(2,980.80)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			231,368.58	13,448,280.16	5712.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			871,392.31	14,033,425.16	1510.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,913,415.91	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,913,415.91	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,622,218.53	70.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,622,218.53	70.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,291,197.38	(70.00)	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,318,954.94	1,150,232.00	-12.8%
5) TOTAL, REVENUES			1,318,954.94	1,150,232.00	-12.8%
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		871,392.31	14,033,425.16	1510.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			871,392.31	14,033,425.16	1510.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			447,562.63	(12,883,193.16)	-2978.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,913,415.91	0.00	-100.0%
b) Transfers Out		7600-7629	1,622,218.53	70.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,291,197.38	(70.00)	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,738,760.01	(12,883,263.16)	-840.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,182,018.65	13,920,778.66	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,182,018.65	13,920,778.66	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,182,018.65	13,920,778.66	14.3%
2) Ending Balance, June 30 (E + F1e)			13,920,778.66	1,037,515.50	-92.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	13,920,778.66		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,037,515.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	13,920,778.66	1,037,515.50
Total, Restricted Balance		13,920,778.66	1,037,515.50

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,878,692.00	66,534,544.00	2.6%
4) Other Local Revenue		8600-8799	1,816,653.83	1,386,774.02	-23.7%
5) TOTAL REVENUES			66,695,345.83	67,921,318.02	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,757.51	388,815.00	39.0%
3) Employee Benefits		3000-3999	98,642.89	147,447.00	49.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,927,273.23	5,720,164.03	95.4%
6) Capital Outlay		6000-6999	82,194,616.35	184,991,213.29	125.1%
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			85,500,289.98	191,247,639.32	123.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,804,944.15)	(123,326,321.30)	555.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,384,675.75	238,063.00	-93.0%
b) Transfers Out		7600-7629	11,106,152.67	237,993.00	-97.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,721,476.92)	70.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,526,421.07)	(123,326,251.30)	364.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,968,031.06	143,441,609.99	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,968,031.06	143,441,609.99	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,968,031.06	143,441,609.99	-15.6%
2) Ending Balance, June 30 (E + F1e)			143,441,609.99	20,115,358.69	-86.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	143,441,609.99		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		20,115,358.69	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	120,041,785.36		
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	293,583.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,168,639.32		
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			155,504,007.79		
H. LIABILITIES					
1) Accounts Payable		9500	9,627,889.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,434,508.42		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			12,062,397.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			143,441,609.99		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	64,878,692.00	66,534,544.00	2.6%
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			64,878,692.00	66,534,544.00	2.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	4,354.83	0.00	-100.0%
Interest		8660	1,742,472.00	1,386,774.02	-20.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	69,827.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,816,653.83	1,386,774.02	-23.7%
TOTAL, REVENUES			66,695,345.83	67,921,318.02	1.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,110.54	158,215.00	61.3%
Clerical, Technical and Office Salaries		2400	181,646.97	230,600.00	26.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,757.51	388,815.00	39.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,641.18	44,325.00	49.5%
OASDI/Medicare/Alternative		3301-3302	20,764.73	29,745.00	43.2%
Health and Welfare Benefits		3401-3402	38,977.02	58,986.00	51.3%
Unemployment Insurance		3501-3502	2,008.04	6,260.00	211.7%
Workers' Compensation		3601-3602	2,123.07	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	1,801.00	New
OPEB, Active Employees		3751-3752	0.00	2,374.00	New
PERS Reduction		3801-3802	5,128.85	3,956.00	-22.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,642.89	147,447.00	49.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	615.53	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	742,236.01	891,463.00	20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	361,996.00	183,326.00	-49.4%
Professional/Consulting Services and Operating Expenditures		5800	1,822,415.07	4,645,375.03	154.9%
Communications		5900	10.62	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,927,273.23	5,720,164.03	95.4%
CAPITAL OUTLAY					
Land		6100	17,927,831.88	1,938,060.94	-89.2%
Land Improvements		6170	3,135,976.43	5,538,310.00	76.6%
Buildings and Improvements of Buildings		6200	60,589,759.35	174,765,253.58	188.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	541,048.69	2,749,588.77	408.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,194,616.35	184,991,213.29	125.1%
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			85,500,289.98	191,247,639.32	123.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,384,675.75	238,063.00	-93.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,384,675.75	238,063.00	-93.0%
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	11,106,152.67	237,993.00	-97.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,106,152.67	237,993.00	-97.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,721,476.92)	70.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,878,692.00	66,534,544.00	2.6%
4) Other Local Revenue		8600-8799	1,816,653.83	1,386,774.02	-23.7%
5) TOTAL, REVENUES			66,695,345.83	67,921,318.02	1.8%
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		85,500,289.98	191,247,639.32	123.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,500,289.98	191,247,639.32	123.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,804,944.15)	(123,326,321.30)	555.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,384,675.75	238,063.00	-93.0%
b) Transfers Out		7600-7629	11,106,152.67	237,993.00	-97.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,721,476.92)	70.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,526,421.07)	(123,326,251.30)	364.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,968,031.06	143,441,609.99	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,968,031.06	143,441,609.99	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,968,031.06	143,441,609.99	-15.6%
2) Ending Balance, June 30 (E + F1e)			143,441,609.99	20,115,358.69	-86.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	143,441,609.99		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		20,115,358.69	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
7710	State School Facilities Projects	143,441,609.99	20,115,358.69
Total, Restricted Balance		143,441,609.99	20,115,358.69

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,500.63	9,935.00	-89.4%
5) TOTAL, REVENUES			93,500.63	9,935.00	-89.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,700.00	55,000.00	414.0%
6) Capital Outlay		6000-6999	845,016.29	306,873.80	-63.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			855,716.29	361,873.80	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(762,215.66)	(351,938.80)	-53.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,118.42	0.00	-100.0%
b) Transfers Out		7600-7629	10,292.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,826.29	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(677,389.37)	(351,938.80)	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,196,891.67	519,502.30	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,891.67	519,502.30	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,891.67	519,502.30	-56.6%
2) Ending Balance, June 30 (E + F1e)			519,502.30	167,563.50	-67.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	519,502.30		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		167,563.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	497,925.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,091.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	151,516.74		
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			650,533.82		
H. LIABILITIES					
1) Accounts Payable		9500	131,031.52		
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			131,031.52		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			519,502.30		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	7,060.00	0.00	-100.0%
Interest		8660	11,440.87	9,935.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	74,999.76	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,500.63	9,935.00	-89.4%
TOTAL, REVENUES			93,500.63	9,935.00	-89.4%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	55,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	10,700.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,700.00	55,000.00	414.0%
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	840,406.42	306,873.80	-63.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,609.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			845,016.29	306,873.80	-63.7%
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			855,716.29	361,873.80	-57.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	95,118.42	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,118.42	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,292.13	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,292.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			84,826.29	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,500.63	9,935.00	-89.4%
5) TOTAL, REVENUES			93,500.63	9,935.00	-89.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		855,716.29	361,873.80	-57.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			855,716.29	361,873.80	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(762,215.66)	(351,938.80)	-53.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,118.42	0.00	-100.0%
b) Transfers Out		7600-7629	10,292.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,826.29	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(677,389.37)	(351,938.80)	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,196,891.67	519,502.30	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,891.67	519,502.30	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,891.67	519,502.30	-56.6%
2) Ending Balance, June 30 (E + F1e)			519,502.30	167,563.50	-67.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	519,502.30		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		167,563.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	519,502.30	167,563.50
Total, Restricted Balance		519,502.30	167,563.50

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,751.83	0.00	-100.0%
5) TOTAL, REVENUES			6,751.83	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	1,492,415.69	452,943.00	-69.7%
6) Capital Outlay		6000-6999	418,920.20	44,008,282.59	10405.2%
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			1,911,335.89	44,461,225.59	2226.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,904,584.06)	(44,461,225.59)	2234.4%
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	58,187,781.55	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			58,187,781.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,283,197.49	(44,461,225.59)	-179.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	56,283,197.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	56,283,197.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	56,283,197.49	New
2) Ending Balance, June 30 (E + F1e)			56,283,197.49	11,821,971.90	-79.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	56,283,197.49		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		11,821,971.90	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	56,513,568.39		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			56,513,568.39		
H. LIABILITIES					
1) Accounts Payable		9500	230,370.90		
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			230,370.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			56,283,197.49		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	6,751.83	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			6,751.83	0.00	-100.0%
TOTAL, REVENUES			6,751.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,492,415.69	452,943.00	-69.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,492,415.69	452,943.00	-69.7%
CAPITAL OUTLAY					
Land		6100	0.00	59,000.00	New
Land Improvements		6170	0.00	1,065,000.00	New
Buildings and Improvements of Buildings		6200	418,920.20	42,884,282.59	10136.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			418,920.20	44,008,282.59	10405.2%
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			1,911,335.89	44,461,225.59	2226.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	57,958,279.55	0.00	-100.0%
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	229,502.00	0.00	-100.0%
(c) TOTAL, SOURCES			58,187,781.55	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)			58,187,781.55	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,751.83	0.00	-100.0%
5) TOTAL REVENUES			6,751.83	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		418,920.20	44,461,225.59	10513.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,492,415.69	0.00	-100.0%
10) TOTAL EXPENDITURES			1,911,335.89	44,461,225.59	2226.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,904,584.06)	(44,461,225.59)	2234.4%
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	58,187,781.55	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			58,187,781.55	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,283,197.49	(44,461,225.59)	-179.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	56,283,197.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	56,283,197.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	56,283,197.49	New
2) Ending Balance, June 30 (E + F1e)			56,283,197.49	11,821,971.90	-79.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	56,283,197.49		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		11,821,971.90	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	56,283,197.49	11,821,971.90
Total, Restricted Balance		56,283,197.49	11,821,971.90

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	153,186.48	166,362.00	8.6%
4) Other Local Revenue		8600-8799	9,871,259.24	10,191,383.00	3.2%
5) TOTAL REVENUES			10,024,445.72	10,357,745.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,323,250.02	21,341,996.00	106.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,323,250.02	21,341,996.00	106.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(298,804.30)	(10,984,251.00)	3576.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,804.30)	(10,984,251.00)	3576.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,529,478.86	11,230,674.56	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,529,478.86	11,230,674.56	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,529,478.86	11,230,674.56	-2.6%
2) Ending Balance, June 30 (E + F1e)			11,230,674.56	246,423.56	-97.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,230,674.56		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		246,423.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,230,674.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			11,230,674.56		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,230,674.56		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	153,186.48	166,362.00	8.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			153,186.48	166,362.00	8.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,001,704.59	8,835,698.00	-1.8%
Unsecured Roll		8612	545,596.00	1,011,021.00	85.3%
Prior Years' Taxes		8613	(7,166.32)	0.00	-100.0%
Supplemental Taxes		8614	45,399.96	46,308.00	2.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	193,374.84	197,242.00	2.0%
Interest		8660	92,350.17	101,114.00	9.5%
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			9,871,259.24	10,191,383.00	3.2%
TOTAL, REVENUES			10,024,445.72	10,357,745.00	3.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,391,943.90	7,171,523.00	111.4%
Bond Interest and Other Service Charges		7434	6,931,306.12	14,170,473.00	104.4%
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)			10,323,250.02	21,341,996.00	106.7%
TOTAL, EXPENDITURES			10,323,250.02	21,341,996.00	106.7%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	153,186.48	166,362.00	8.6%
4) Other Local Revenue		8600-8799	9,871,259.24	10,191,383.00	3.2%
5) TOTAL REVENUES			10,024,445.72	10,357,745.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	10,323,250.02	21,341,996.00	106.7%
10) TOTAL EXPENDITURES			10,323,250.02	21,341,996.00	106.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(298,804.30)	(10,984,251.00)	3576.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,804.30)	(10,984,251.00)	3576.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,529,478.86	11,230,674.56	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,529,478.86	11,230,674.56	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,529,478.86	11,230,674.56	-2.6%
2) Ending Balance, June 30 (E + F1e)			11,230,674.56	246,423.56	-97.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	11,230,674.56		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		246,423.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	572.43	0.00	-100.0%
5) TOTAL REVENUES			572.43	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			572.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			572.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,494.11	56,066.54	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,494.11	56,066.54	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,494.11	56,066.54	1.0%
2) Ending Balance, June 30 (E + F1e)			56,066.54	56,066.54	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	56,066.54		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		56,066.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,952.75		
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	113.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			56,066.54		
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)			56,066.54		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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	0.38	0.00	-100.0%
Supplemental Taxes		8614	18.96	0.00	-100.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	553.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			572.43	0.00	-100.0%
TOTAL, REVENUES			572.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	572.43	0.00	-100.0%
5) TOTAL REVENUES			572.43	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			572.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			572.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,494.11	56,066.54	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,494.11	56,066.54	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,494.11	56,066.54	1.0%
2) Ending Balance, June 30 (E + F1e)			56,066.54	56,066.54	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	56,066.54		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		56,066.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,911,641.54	22,895,961.00	-0.1%
3) Other State Revenue		8300-8599	1,970,147.59	1,615,846.00	-18.0%
4) Other Local Revenue		8600-8799	2,116,602.59	2,131,513.00	0.7%
5) TOTAL, REVENUES			26,998,391.72	26,643,320.00	-1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,139,846.21	8,107,260.00	-0.4%
3) Employee Benefits		3000-3999	2,753,200.63	3,212,195.00	16.7%
4) Books and Supplies		4000-4999	13,271,699.42	12,996,283.03	-2.1%
5) Services and Other Operating Expenses		5000-5999	760,903.55	967,751.97	27.2%
6) Depreciation		6000-6999	700,320.37	485,021.00	-30.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	972,100.34	874,809.00	-10.0%
9) TOTAL, EXPENSES			26,598,070.52	26,643,320.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400,321.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			400,321.20	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	22,057,731.69	22,765,699.89	3.2%
b) Audit Adjustments		9793	307,647.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,365,378.69	22,765,699.89	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			22,365,378.69	22,765,699.89	1.8%
2) Ending Net Assets, June 30 (E + F1e)			22,765,699.89	22,765,699.89	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	8,595.00		
Stores		9712	1,026,262.50		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	21,686,661.29		
c) Undesignated Amount		9790	44,181.10		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		22,721,518.79	
c) Unrestricted Net Assets		9790		44,181.10	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,558,926.75		
c) in Revolving Fund		9130	8,595.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,686,612.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	47,661.30		
6) Stores		9320	1,026,262.50		
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	8,828,028.30		
c) Accumulated Depreciation - Land Improvements		9425	(3,256,163.16)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	5,982,759.27		
g) Accumulated Depreciation - Equipment		9445	(4,841,108.81)		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			25,041,574.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	591,587.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,684,286.98		
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			2,275,874.11		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			22,765,699.89		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,911,641.54	22,895,961.00	-0.1%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,911,641.54	22,895,961.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,970,147.59	1,615,846.00	-18.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,970,147.59	1,615,846.00	-18.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,113,550.15	2,120,144.00	0.3%
Interest		8660	6,738.63	8,695.00	29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(3,686.19)	2,674.00	-172.5%
TOTAL, OTHER LOCAL REVENUE			2,116,602.59	2,131,513.00	0.7%
TOTAL, REVENUES			26,998,391.72	26,643,320.00	-1.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,957,074.44	5,562,232.00	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,540,156.64	1,769,335.00	14.9%
Clerical, Technical and Office Salaries		2400	627,374.25	758,065.00	20.8%
Other Classified Salaries		2900	15,240.88	17,628.00	15.7%
TOTAL, CLASSIFIED SALARIES			8,139,846.21	8,107,260.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	747,059.16	966,613.00	29.4%
OASDI/Medicare/Alternative		3301-3302	543,767.06	664,288.00	22.2%
Health and Welfare Benefits		3401-3402	1,222,387.37	1,161,802.00	-5.0%
Unemployment Insurance		3501-3502	57,923.39	138,674.00	139.4%
Workers' Compensation		3601-3602	54,443.11	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	38,773.00	New
OPEB, Active Employees		3751-3752	0.00	106,440.00	New
PERS Reduction		3801-3802	127,620.54	135,605.00	6.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,753,200.63	3,212,195.00	16.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	8,225.99	635.00	-92.3%
Materials and Supplies		4300	466,204.71	243,014.00	-47.9%
Noncapitalized Equipment		4400	685,530.28	212,797.00	-69.0%
Food		4700	12,111,738.44	12,539,837.03	3.5%
TOTAL, BOOKS AND SUPPLIES			13,271,699.42	12,996,283.03	-2.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,912.53	4,438.00	-50.2%
Dues and Memberships		5300	833.62	635.00	-23.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	354,055.57	392,401.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,277.56	49,987.00	-27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(335,844.33)	(297,407.05)	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	618,304.11	775,852.02	25.5%
Communications		5900	45,364.49	41,846.00	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			760,903.55	967,751.97	27.2%
DEPRECIATION					
Depreciation Expense		6900	700,320.37	485,021.00	-30.7%
TOTAL, DEPRECIATION			700,320.37	485,021.00	-30.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	972,100.34	874,809.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			972,100.34	874,809.00	-10.0%
TOTAL, EXPENSES			26,598,070.52	26,643,320.00	0.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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%
(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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,911,641.54	22,895,961.00	-0.1%
3) Other State Revenue		8300-8599	1,970,147.59	1,615,846.00	-18.0%
4) Other Local Revenue		8600-8799	2,116,602.59	2,131,513.00	0.7%
5) TOTAL REVENUES			26,998,391.72	26,643,320.00	-1.3%
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		25,020,353.05	25,279,248.50	1.0%
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		184,783.39	68,564.50	-62.9%
7) General Administration	7000-7999		972,100.34	874,809.00	-10.0%
8) Plant Services	8000-8999		420,833.74	420,698.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			26,598,070.52	26,643,320.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			400,321.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			400,321.20	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	22,057,731.69	22,765,699.89	3.2%
b) Audit Adjustments		9793	307,647.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,365,378.69	22,765,699.89	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			22,365,378.69	22,765,699.89	1.8%
2) Ending Net Assets, June 30 (E + F1e)			22,765,699.89	22,765,699.89	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	8,595.00		
Stores		9712	1,026,262.50		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	21,686,661.29		
c) Undesignated Amount		9790	44,181.10		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		22,721,518.79	
c) Unrestricted Net Assets		9790		44,181.10	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	22,721,518.79
Total, Restricted Balance		0.00	22,721,518.79

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,224,466.01	668,000.00	-79.3%
5) TOTAL, REVENUES			3,224,466.01	668,000.00	-79.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	418,609.39	424,241.13	1.3%
3) Employee Benefits		3000-3999	2,388,563.69	1,503,419.87	-37.1%
4) Books and Supplies		4000-4999	11,385.46	42,660.00	274.7%
5) Services and Other Operating Expenses		5000-5999	4,632,946.69	3,828,799.00	-17.4%
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			7,451,505.23	5,799,120.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,227,039.22)	(5,131,120.00)	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(4,227,039.22)	(5,131,120.00)	21.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,936,229.38	13,009,190.16	-18.4%
b) Audit Adjustments		9793	1,300,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,236,229.38	13,009,190.16	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,236,229.38	13,009,190.16	-24.5%
2) Ending Net Assets, June 30 (E + F1e)			13,009,190.16	7,878,070.16	-39.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	300,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	12,709,190.16		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		7,878,070.16	
c) Unrestricted Net Assets		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,799,908.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	300,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,046.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			27,167,954.82		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	14,079,283.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	79,480.93		
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			14,158,764.66		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			13,009,190.16		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	96,371.52	95,740.34	-0.7%
Clerical, Technical and Office Salaries		2400	322,237.87	328,500.79	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			418,609.39	424,241.13	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,448.89	48,471.00	11.6%
OASDI/Medicare/Alternative		3301-3302	31,068.50	32,526.00	4.7%
Health and Welfare Benefits		3401-3402	67,653.42	77,232.00	14.2%
Unemployment Insurance		3501-3502	2,990.92	6,845.00	128.9%
Workers' Compensation		3601-3602	3,115.53	0.00	-100.0%
OPEB, Allocated		3701-3702	2,232,765.55	1,329,969.00	-40.4%
OPEB, Active Employees		3751-3752	0.00	3,110.00	New
PERS Reduction		3801-3802	7,520.88	5,266.87	-30.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,388,563.69	1,503,419.87	-37.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	99.84	500.00	400.8%
Materials and Supplies		4300	9,040.50	30,000.00	231.8%
Noncapitalized Equipment		4400	2,245.12	12,160.00	441.6%
TOTAL, BOOKS AND SUPPLIES			11,385.46	42,660.00	274.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,628.30	11,000.00	575.6%
Dues and Memberships		5300	0.00	4,500.00	New
Insurance		5400-5450	812,019.66	837,629.00	3.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	801.31	2,700.00	236.9%
Transfers of Direct Costs - Interfund		5750	5,548.07	11,020.00	98.6%
Professional/Consulting Services and Operating Expenditures		5800	3,812,667.18	2,960,580.00	-22.3%
Communications		5900	282.17	1,370.00	385.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,632,946.69	3,828,799.00	-17.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,451,505.23	5,799,120.00	-22.2%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,224,466.01	668,000.00	-79.3%
5) TOTAL REVENUES			3,224,466.01	668,000.00	-79.3%
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		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		7,451,505.23	5,799,120.00	-22.2%
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			7,451,505.23	5,799,120.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,227,039.22)	(5,131,120.00)	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(4,227,039.22)	(5,131,120.00)	21.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,936,229.38	13,009,190.16	-18.4%
b) Audit Adjustments		9793	1,300,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,236,229.38	13,009,190.16	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,236,229.38	13,009,190.16	-24.5%
2) Ending Net Assets, June 30 (E + F1e)			13,009,190.16	7,878,070.16	-39.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	300,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	12,709,190.16		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		7,878,070.16	
c) Unrestricted Net Assets		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	7,878,070.16
Total, Restricted Balance		0.00	7,878,070.16

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,616.94	5,000.00	8.3%
5) TOTAL, REVENUES			4,616.94	5,000.00	8.3%
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	18,250.00	50,000.00	174.0%
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			18,250.00	50,000.00	174.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,633.06)	(45,000.00)	230.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(13,633.06)	(45,000.00)	230.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	462,851.33	449,218.27	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,851.33	449,218.27	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			462,851.33	449,218.27	-2.9%
2) Ending Net Assets, June 30 (E + F1e)			449,218.27	404,218.27	-10.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	449,218.27		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		404,218.27	
c) Unrestricted Net Assets		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	448,306.40		
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	911.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			449,218.27		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			449,218.27		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,616.94	5,000.00	8.3%
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			4,616.94	5,000.00	8.3%
TOTAL, REVENUES			4,616.94	5,000.00	8.3%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,250.00	50,000.00	174.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,250.00	50,000.00	174.0%
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			18,250.00	50,000.00	174.0%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,616.94	5,000.00	8.3%
5) TOTAL REVENUES			4,616.94	5,000.00	8.3%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		18,250.00	50,000.00	174.0%
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			18,250.00	50,000.00	174.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,633.06)	(45,000.00)	230.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(13,633.06)	(45,000.00)	230.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	462,851.33	449,218.27	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,851.33	449,218.27	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			462,851.33	449,218.27	-2.9%
2) Ending Net Assets, June 30 (E + F1e)			449,218.27	404,218.27	-10.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	449,218.27		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		404,218.27	
c) Unrestricted Net Assets		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	404,218.27
Total, Restricted Balance		0.00	404,218.27

BOND DESCRIPTION		San Bernardino City-KCT-K44	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	155,245,170.00	155,245,170.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		155,245,170.00	155,245,170.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed			0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	155,245,170.00	155,245,170.00
1. Restricted Balance, July 1	2010-11	11,529,478.86	11,529,478.86
2. Tax Receipts	2010-11	9,778,909.07	9,778,909.07
3. State and Federal Apportionments	2010-11	153,186.48	153,186.48
4. Other Designated Revenue	2010-11	92,350.17	92,350.17
5. Subtotal (Sum of lines 1 through 4)		21,553,924.58	21,553,924.58
6. Less: Actual Expenditures or Other Uses	2010-11	10,323,250.02	10,323,250.02
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	11,230,674.56	11,230,674.56
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	1,011,021.00	1,011,021.00
9. Estimated State and Federal Apportionments	2011-12	166,362.00	166,362.00
10. Other Estimated Revenue	2011-12	9,180,362.00	9,180,362.00
11. Subtotal (Sum of lines 7 through 10)		21,588,419.56	21,588,419.56
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	21,341,996.00	21,341,996.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(246,423.56)	(246,423.56)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			33,787.38	32,642.66	32,239.85	32,970.46
a. Kindergarten	3,910.72	3,944.31				
b. Grades One through Three	11,768.22	11,781.87				
c. Grades Four through Six	11,122.20	11,111.65				
d. Grades Seven and Eight	6,898.13	6,877.21				
e. Opportunity Schools and Full-Day Opportunity Classes	55.32	61.84				
f. Home and Hospital	11.09	13.22				
g. Community Day School	20.01	21.70				
2. Special Education						
a. Special Day Class	839.42	855.36	839.42	806.07	796.12	814.16
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	62.51	65.13	65.13	60.39	59.64	60.99
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.37	2.12	2.12	2.29	2.26	2.32
3. TOTAL, ELEMENTARY	34,689.99	34,734.41	34,694.05	33,511.41	33,097.87	33,847.93
HIGH SCHOOL						
4. General Education			12,720.71	12,301.77	12,149.97	13,057.48
a. Grades Nine through Twelve	11,609.69	11,481.46				
b. Continuation Education	997.78	978.73				
c. Opportunity Schools and Full-Day Opportunity Classes	95.39	92.44				
d. Home and Hospital	17.85	19.16				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	649.63	646.42	649.63	605.96	598.48	643.18
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	75.58	75.91	75.91	73.02	73.93	77.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.64	6.92	6.92	6.42	6.50	6.82
6. TOTAL, HIGH SCHOOL	13,452.56	13,301.04	13,453.17	12,987.17	12,828.88	13,784.99
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.17	1.98	1.17	17.42	17.42	17.42
b. High School	20.80	25.27	20.80	7.13	7.13	7.13
8. Special Education						
a. Special Day Class - Elementary	0.72	0.76	0.72	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
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	22.69	28.01	22.69	24.55	24.55	24.55
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	48,165.24	48,063.46	48,169.91	46,523.13	45,951.30	47,657.47
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	48,165.24	48,063.46	48,169.91	46,523.13	45,951.30	47,657.47
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	2,507.55	2,354.67	2,507.55	2,914.43	2,373.74	0.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,507.55	2,354.67	2,507.55	2,914.43	2,373.74	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	209,160,987.37		209,160,987.37	91,381,505.92	36,193,652.00	264,348,841.29
Total capital assets not being depreciated	241,312,820.18	0.00	241,312,820.18	91,381,505.92	36,193,652.00	296,500,674.10
Capital assets being depreciated:						
Land Improvements	42,482,435.47		42,482,435.47	438,376.47		42,920,811.94
Buildings	424,812,678.15		424,812,678.15	35,608,306.48	0.00	460,420,984.63
Equipment	21,897,366.94	2,197,749.46	24,095,116.40	4,003,989.05	2,500,152.15	25,598,953.30
Total capital assets being depreciated	489,192,480.56	2,197,749.46	491,390,230.02	40,050,672.00	2,500,152.15	528,940,749.87
Accumulated Depreciation for:						
Land Improvements	(30,470,675.45)		(30,470,675.45)	(828,854.60)		(31,299,530.05)
Buildings	(85,561,304.95)	(8.05)	(85,561,313.00)	(9,678,244.00)		(95,239,557.00)
Equipment	(15,397,630.42)	(2,721,247.58)	(18,118,878.00)	(3,817,127.40)	(2,393,162.84)	(19,542,842.56)
Total accumulated depreciation	(131,429,610.82)	(2,721,255.63)	(134,150,866.45)	(14,324,226.00)	(2,393,162.84)	(146,081,929.61)
Total capital assets being depreciated, net	357,762,869.74	(523,506.17)	357,239,363.57	25,726,446.00	106,989.31	382,858,820.26
Governmental activity capital assets, net	599,075,689.92	(523,506.17)	598,552,183.75	117,107,951.92	36,300,641.31	679,359,494.36
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
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,828,028.30		8,828,028.30			8,828,028.30
Equipment	5,406,394.29		5,406,394.29	628,012.95	51,647.97	5,982,759.27
Total capital assets being depreciated	14,234,422.59	0.00	14,234,422.59	628,012.95	51,647.97	14,810,787.57
Accumulated Depreciation for:						
Land Improvements	(2,814,761.76)		0.00			0.00
Buildings	(2,814,761.76)		(2,814,761.76)	(441,401.40)		(3,256,163.16)
Equipment	(4,906,410.55)	307,647.00	(4,598,763.55)	(258,918.97)	(16,573.71)	(4,841,108.81)
Total accumulated depreciation	(7,721,172.31)	307,647.00	(7,413,525.31)	(700,320.37)	(16,573.71)	(8,097,271.97)
Total capital assets being depreciated, net	6,513,250.28	307,647.00	6,820,897.28	(72,307.42)	35,074.26	6,713,515.60
Business-type activity capital assets, net	6,513,250.28	307,647.00	6,820,897.28	(72,307.42)	35,074.26	6,713,515.60

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

36 67876 0000000
Form CA

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

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)	56.37%
	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).	\$0.00
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$10,577.70)
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	\$262,236,237.97
	Appropriations Subject to Limit	\$262,236,237.97
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	4.73%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$6,240,896.80
	Approved Transportation Expense - SD/OI	\$6,744,887.16
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	ARRA Title I	SIG-QEIA Old	SIG New	ARRA Ed Jobs	Sp Ed IDEA	ARRA IDEA Part B
AWARD							
1. Prior Year Carryover	3,070,617.00	4,896,726.00		1,979,375.41			1,505,872.00
2. a. Current Year Award	26,402,437.00	2,490,894.00	3,178,036.35	17,445,171.65	9,493,954.00	9,692,225.00	5,474,131.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,402,437.00	2,490,894.00	3,178,036.35	17,445,171.65	9,493,954.00	9,692,225.00	5,474,131.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	29,473,054.00	7,387,620.00	3,178,036.35	19,424,547.06	9,493,954.00	9,692,225.00	6,980,003.00
REVENUES							
5. Revenue Deferred from Prior Year			0.00				
6. Cash Received in Current Year	21,005,328.62	6,569,143.56	1,649,962.00	9,829,703.41	8,604,494.00	7,269,169.00	3,284,478.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	21,005,328.62	6,569,143.56	1,649,962.00	9,829,703.41	8,604,494.00	7,269,169.00	3,284,478.00
EXPENDITURES							
9. Donor-Authorized Expenditures	22,262,335.72	6,656,796.15	681,025.55	10,488,655.32	1,751,763.63	9,692,225.00	5,074,061.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,262,335.72	6,656,796.15	681,025.55	10,488,655.32	1,751,763.63	9,692,225.00	5,074,061.00
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)	(1,257,007.10)	(87,652.59)	968,936.45	(658,951.91)	6,852,730.37	(2,423,056.00)	(1,789,583.00)
a. Deferred Revenue			968,936.45		6,852,730.37		
b. Accounts Payable							
c. Accounts Receivable	1,257,007.10	87,652.59		658,951.91		2,423,056.00	1,789,583.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,210,718.28	730,823.85	2,497,010.80	8,935,891.74	7,742,190.37	0.00	1,905,942.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,262,335.72	6,656,796.15	681,025.55	10,488,655.32	1,751,763.63	9,692,225.00	5,074,061.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Sp Ed IDEA Preschool	ARRA IDEA Part B- 619	Sp Ed IDEA Preschool	ARRA IDEA Part B- 611	Sp Ed IDEA Presch Staff Dev	Spe Ed IDEA Early Intervention	TPP Dept of Rehab
AWARD							
1. Prior Year Carryover		50,133.00		22,420.00			409,489.00
2. a. Current Year Award	164,879.00	189,697.00	264,040.00	149,108.00	2,146.00	59,697.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	164,879.00	189,697.00	264,040.00	149,108.00	2,146.00	59,697.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	164,879.00	239,830.00	264,040.00	171,528.00	2,146.00	59,697.00	409,489.00
REVENUES							
5. Revenue Deferred from Prior Year							404,068.04
6. Cash Received in Current Year	123,660.00	109,685.86	198,030.00	114,009.49	1,073.00	29,849.00	93,151.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	123,660.00	109,685.86	198,030.00	114,009.49	1,073.00	29,849.00	497,219.84
EXPENDITURES							
9. Donor-Authorized Expenditures	164,879.00	205,620.33	264,040.00	152,779.80	2,146.00	59,697.00	319,662.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	164,879.00	205,620.33	264,040.00	152,779.80	2,146.00	59,697.00	319,662.30
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)	(41,219.00)	(95,934.47)	(66,010.00)	(38,770.31)	(1,073.00)	(29,848.00)	177,557.54
a. Deferred Revenue							177,557.54
b. Accounts Payable							
c. Accounts Receivable	41,219.00	95,934.47	66,010.00	38,770.31	1,073.00	29,848.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	34,209.67	0.00	18,748.20	0.00	0.00	89,826.70
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	164,879.00	205,620.33	264,040.00	152,779.80	2,146.00	59,697.00	319,662.30

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

San Bernardino City Unified
San Bernardino County

36 67876 0000000
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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Voc Progs & Appl Secondary	IASA Drug Free	Title II	NCLB Title II	NCLB Title II Technology	Title II Part D EETT Chavez	ARRA Enhancing Ed Thru Tech
AWARD							
1. Prior Year Carryover		279,232.12	1,218,331.00	76,633.00	248,468.00	0.00	
2. a. Current Year Award	601,210.00	0.00	4,389,904.00	32,538.08	93,655.00	203,600.00	547,495.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	601,210.00	0.00	4,389,904.00	32,538.08	93,655.00	203,600.00	547,495.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	601,210.00	279,232.12	5,608,235.00	109,171.08	342,123.00	203,600.00	547,495.00
REVENUES							
5. Revenue Deferred from Prior Year				60,936.80		81,440.00	
6. Cash Received in Current Year	80,519.58	279,232.12	3,961,828.56	48,234.28			273,748.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	80,519.58	279,232.12	3,961,828.56	109,171.08	0.00	81,440.00	273,748.00
EXPENDITURES							
9. Donor-Authorized Expenditures	601,210.00	194,879.00	3,980,910.88	60,273.80	250,980.44		536,350.84
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	601,210.00	194,879.00	3,980,910.88	60,273.80	250,980.44	0.00	536,350.84
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)	(520,690.42)	84,353.12	(19,082.32)	48,897.28	(250,980.44)	81,440.00	(262,602.84)
a. Deferred Revenue		84,353.12		48,897.28		81,440.00	
b. Accounts Payable							
c. Accounts Receivable	520,690.42		19,082.32		250,980.44		262,602.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	84,353.12	1,627,324.12	48,897.28	91,142.56	203,600.00	11,144.16
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	601,210.00	194,879.00	3,980,910.88	60,273.80	250,980.44	0.00	536,350.84

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA EETT Competitive	NCLB Title IV Century	4201 Title III Immigrant Ed	Title III LEP Student	Indian Education	ARRA Dept of Rehab	Homeless Children
AWARD							
1. Prior Year Carryover		51,026.32		483,432.00		37,392.00	
2. a. Current Year Award	500,000.00	2,616,450.00	138,390.00	1,858,874.00	127,825.00	31,341.00	69,336.00
b. Transferability (NCLB)		0.00					
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	500,000.00	2,616,450.00	138,390.00	1,858,874.00	127,825.00	31,341.00	69,336.00
3. Required Matching Funds/Other		37,500.00				1,517.96	
4. Total Available Award (sum lines 1, 2d, & 3)	500,000.00	2,704,976.32	138,390.00	2,342,306.00	127,825.00	70,250.96	69,336.00
REVENUES							
5. Revenue Deferred from Prior Year						0.00	
6. Cash Received in Current Year	250,000.00	1,659,251.32	115,427.00	1,718,610.51	96,080.84	(19,862.04)	34,068.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	250,000.00	1,659,251.32	115,427.00	1,718,610.51	96,080.84	(19,862.04)	34,068.50
EXPENDITURES							
9. Donor-Authorized Expenditures	370,308.36	2,666,751.00	115,932.22	1,630,238.00	127,825.00	61,630.66	69,336.00
10. Non Donor-Authorized Expenditures				0.00			
11. Total Expenditures (lines 9 & 10)	370,308.36	2,666,751.00	115,932.22	1,630,238.00	127,825.00	61,630.66	69,336.00
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)	(120,308.36)	(1,007,499.68)	(505.22)	88,372.51	(31,744.16)	(81,492.70)	(35,267.50)
a. Deferred Revenue				88,372.51			
b. Accounts Payable							
c. Accounts Receivable	120,308.36	1,007,499.68	505.22		31,744.16	81,492.70	35,267.50
14. Unused Grant Award Calculation (line 4 minus line 9)	129,691.64	38,225.32	22,457.78	712,068.00	0.00	8,620.30	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	370,308.36	2,666,751.00	115,932.22	1,630,238.00	127,825.00	61,630.66	69,336.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA NCLB Title X and Homeless	Other Federal	SLC Every Student Connected	Operation Close the Achievement Gap	TOTAL
AWARD					
1. Prior Year Carryover		52,158.65	45,410.14	54,581.35	14,481,296.99
2. a. Current Year Award		17,353.00	293,000.00		86,612,987.99
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		17,353.00	293,000.00	0.00	86,612,987.99
3. Required Matching Funds/Other					39,017.96
4. Total Available Award (sum lines 1, 2d, & 3)	85,600.91	69,511.65	338,410.14	54,581.35	101,133,302.94
REVENUES					
5. Revenue Deferred from Prior Year					546,444.84
6. Cash Received in Current Year	64,430.91	39,264.86	151,286.26	36,708.58	67,670,567.02
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	64,430.91	39,264.86	151,286.26	36,708.58	68,217,011.86
EXPENDITURES					
9. Donor-Authorized Expenditures	85,600.91	39,333.21	200,114.49	54,581.35	68,821,942.96
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	85,600.91	39,333.21	200,114.49	54,581.35	68,821,942.96
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)	(21,170.00)	(68.35)	(48,828.23)	(17,872.77)	(604,931.10)
a. Deferred Revenue					8,302,287.27
b. Accounts Payable					0.00
c. Accounts Receivable	21,170.00	68.35	48,828.23	17,872.77	8,907,218.37
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	30,178.44	138,295.65	0.00	32,311,359.98
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	85,600.91	39,333.21	200,114.49	54,581.35	68,821,942.96

San Bernardino City Unified
San Bernardino County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Cal Safe	Cal Safe Child Care	NMB Teacher Incentive	Community Based English Tutor	Arts and Music Block Grant	Supplemental Counseling	Instructional Materials Realignment
RESOURCE CODE	103	104	105	106	109	111	113
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	448	446	426	469	433	402	211
AWARD							
1. a. Prior Year Carryover	0.00	0.00	5,792.84				
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	5,792.84	0.00	0.00	0.00	0.00
b. Other Adjustments	551,740.00	320,039.00	6,712.00	502,468.00	736,848.00	1,384,125.00	3,062,016.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	(155,639.05)	(96,940.30)		(79,006.24)	(350,102.61)	(161,124.43)	(3,025,474.23)
3. Required Matching Funds/Other	396,100.95	223,098.70	6,712.00	423,461.76	386,745.39	1,223,000.57	36,541.77
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00					
REVENUES							
5. Revenue Deferred from Prior Year	396,100.95	223,098.70	12,504.84	423,461.76	386,745.39	1,223,000.57	36,541.77
6. Cash Received in Current Year							
7. Contributed Matching Funds	396,100.95	223,098.70	5,792.84	423,461.76	386,745.39	1,223,000.57	36,541.77
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	6,712.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	396,100.95	223,098.70	10,360.09	423,461.76	386,745.39	1,223,000.57	36,541.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	396,100.95	223,098.70	10,360.09	423,461.76	386,745.39	1,223,000.57	36,541.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Deferred Revenue	0.00	0.00	2,144.75	0.00	0.00	0.00	0.00
b. Accounts Payable			2,144.75				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,144.75	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	396,100.95	223,098.70	10,360.09	423,461.76	386,745.39	1,223,000.57	36,541.77

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STATE GRANT AWARDS
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	CA Peer Asst	Cert Staff Mentoring	IB Staff Development	Intensive Prof Dev Reading & Math	Staff Dev Principal Training	Pupil Retention Block Grant	Teacher Credentialing Block Grant
RESOURCE CODE	116	117	118	119	120	121	122
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	429	410	484	490	452	453	456
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	208,259.00	331,142.00	20,820.00	226,541.00	69,697.00	336,953.00	955,882.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	(84,574.83)	(331,142.00)	(20,820.00)	(226,541.00)	(69,697.00)	(284,921.00)	(168,855.61)
3. Required Matching Funds/Other	123,684.17	0.00	0.00	0.00	0.00	52,032.00	787,026.39
4. Total Available Award (sum lines 1c, 2c, & 3)	123,684.17	0.00	0.00	0.00	0.00	52,032.00	787,026.39
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	123,684.17	0.00	20,820.00	0.00	0.00	52,032.00	786,996.39
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	123,684.17	0.00	20,820.00	0.00	0.00	52,032.00	786,996.39
EXPENDITURES							
9. Donor-Authorized Expenditures	123,684.17	0.00				52,031.75	786,996.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	123,684.17	0.00	0.00	0.00	0.00	52,031.75	786,996.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	20,820.00	0.00	0.00	0.25	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.25	30.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	123,684.17	0.00	20,820.00	0.00	0.00	52,032.00	786,996.39

STATE PROGRAM NAME	Prof Dev Block Grant	Math & Reading Prof Dev	After School Education and Safety	CA Partnership Academy	Culinary Organic Recyclable	Infant Discretionary	Sp Ed Project Workability
RESOURCE CODE	123	129	6010	6385	6386	6515	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	454	200	459	492	493	439	437
AWARD							
1. a. Prior Year Carryover				3,769.53			
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	0.00	3,769.53	0.00	0.00	0.00
b. Other Adjustments	2,172,636.00	109,257.00	7,725,529.00	0.00	72,000.00	9,042.00	357,812.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	(2,172,636.00)	(109,257.00)					
3. Required Matching Funds/Other	0.00	0.00	7,725,529.00	0.00	72,000.00	9,042.00	357,812.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	7,725,529.00	3,769.53	72,000.00	9,042.00	357,812.00
REVENUES							
5. Revenue Deferred from Prior Year				3,769.53			
6. Cash Received in Current Year	0.00	0.00	6,956,351.10		36,000.00	0.00	267,734.00
7. Contributed Matching Funds	0.00	0.00					
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	6,956,351.10	3,769.53	36,000.00	0.00	267,734.00
EXPENDITURES							
9. Donor-Authorized Expenditures			7,725,529.00	3,769.53	49,985.70	9,042.00	357,812.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	7,725,529.00	3,769.53	49,985.70	9,042.00	357,812.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(769,177.90)	0.00	(13,985.70)	(9,042.00)	(90,078.00)
a. Deferred Revenue							
b. Accounts Payable			769,177.90		13,985.70	9,042.00	90,078.00
c. Accounts Receivable			0.00	0.00	22,014.30	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00					
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	7,725,529.00	3,769.53	49,985.70	9,042.00	357,812.00

2010-11 Unaudited Actuals
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 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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San Bernardino City Unified
 San Bernardino County

STATE PROGRAM NAME	Sp Ed Low Incidence	Sp Ed Personnel Staff Dev	Partnership Academics	TOTAL
RESOURCE CODE	6530	6535	7220	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	440	438	479/480/481	
AWARD				
1. a. Prior Year Carryover			15,526.59	25,088.96
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	15,526.59	25,088.96
2. a. Current Year Award	10,829.00	19,597.00	212,220.00	19,402,164.00
b. Other Adjustments				(7,336,731.30)
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,829.00	19,597.00	212,220.00	12,065,432.70
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	10,829.00	19,597.00	227,746.59	12,090,521.66
REVENUES				
5. Revenue Deferred from Prior Year				9,562.37
6. Cash Received in Current Year	5,415.00	14,622.00	150,304.22	11,109,620.02
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	5,415.00	14,622.00	150,304.22	11,119,182.39
EXPENDITURES				
9. Donor-Authorized Expenditures	10,829.00	19,597.00	178,226.80	12,016,812.57
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	10,829.00	19,597.00	178,226.80	12,016,812.57
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)	(5,414.00)	(4,975.00)	(27,922.58)	(897,630.18)
a. Deferred Revenue			1,205.00	3,349.75
b. Accounts Payable				0.00
c. Accounts Receivable	5,414.00	4,975.00	29,127.38	921,799.98
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	49,519.79	73,709.09
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,829.00	19,597.00	178,226.60	12,037,632.62

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

LOCAL PROGRAM NAME RESOURCE CODE	Microsoft Settlement 9010	CISI 9010	Tech Prep Implementation 9010	Smaller Learning Communities 9010	Smaller Learning Environment CHS 9010	Verizon Foundation 9028	Science Tech Engineering 9034
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	287	313	316	376	377	311	221
AWARD							
1. a. Prior Year Carryover	1,644,139.00	13,555.64		40,002.42		31,918.92	16,792.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	1,644,139.00	13,555.64	0.00	40,002.42	0.00	31,918.92	16,792.00
2. a. Current Year Award			8,000.00	81,201.00	99,882.00	0.00	10,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	8,000.00	81,201.00	99,882.00	0.00	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,644,139.00	13,555.64	8,000.00	121,203.42	99,882.00	31,918.92	26,792.00
REVENUES							
5. Revenue Deferred from Prior Year		13,555.64	8,000.00	0.00		31,918.92	
6. Cash Received in Current Year	670,803.00			69,597.19	30,678.26	0.00	825.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	670,803.00	13,555.64	8,000.00	69,597.19	30,678.26	31,918.92	825.00
EXPENDITURES							
9. Donor-Authorized Expenditures	947,641.00	13,555.64	8,000.00	110,900.29	77,677.65	0.00	26,791.59
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	947,641.00	13,555.64	8,000.00	110,900.29	77,677.65	0.00	26,791.59
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)	(276,838.00)	0.00	0.00	(41,303.10)	(46,999.39)	31,918.92	(25,966.59)
a. Deferred Revenue						31,918.92	
b. Accounts Payable							
c. Accounts Receivable	276,838.00			41,303.10	46,999.39		25,966.59
14. Unused Grant Award Calculation (line 4 minus line 9)	696,498.00	0.00	0.00	10,303.13	22,204.35	31,918.92	0.41
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	947,641.00	13,555.64	8,000.00	110,900.29	77,677.65	0.00	26,791.59

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Health and Wellness	Superior Foundation	Kidz Fuel Snack Pack	Edison International	First Five Car Seat	Child Dev	San G Field Renovation
AWARD							
1. a. Prior Year Carryover	5,000.00						
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments		7,500.00	8,000.00	1,200.00	49,600.00	794.76	24,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00	0.00			
3. Required Matching Funds/Other (sum lines 2a & 2b)	0.00	7,500.00	8,000.00	1,200.00	49,600.00	794.76	24,000.00
4. Total Available Award (sum lines 1c, 2c, & 3)	5,000.00	7,500.00	8,000.00	1,200.00	49,600.00	794.76	24,000.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00			
6. Cash Received in Current Year	5,000.00	7,500.00	8,000.00	1,200.00	17,975.55	794.76	24,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,000.00	7,500.00	8,000.00	1,200.00	17,975.55	794.76	24,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures		7,001.00	7,952.55	0.00	17,975.55	0.00	24,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	7,001.00	7,952.55	0.00	17,975.55	0.00	24,000.00
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)	5,000.00	499.00	47.45	1,200.00	0.00	794.76	0.00
a. Deferred Revenue	5,000.00	499.00	47.45	1,200.00		794.76	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	5,000.00	499.00	47.45	1,200.00	31,624.45	794.76	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	7,001.00	7,952.55	0.00	17,975.55	0.00	24,000.00

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

San Bernardino City Unified
San Bernardino County

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LOCAL PROGRAM NAME	Fedco Grant	Stater Bros Charities	Adolescent Hlth Teen Pregnancy Prevention	ROP Inst Lottery	ROP Catering	ROP Health Care	ROP EMT
RESOURCE CODE	9044	9048	9050	9640	9650	9650	9650
REVENUE OBJECT	8699	8699	8699	8699	8677	8677	8677
LOCAL DESCRIPTION (if any)	307	305	233	379	341	343	347
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,500.00	5,000.00	30,456.00	114,811.00	25,928.00	25,228.00	8,652.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,500.00	5,000.00	30,456.00	114,811.00	25,928.00	25,228.00	8,652.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,500.00	5,000.00	30,456.00	114,811.00	25,928.00	25,228.00	8,652.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,500.00	5,000.00		0.00	9,408.00	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,500.00	5,000.00	0.00	0.00	9,408.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,453.37		1,189.99	7,028.57	25,928.00	25,228.00	8,652.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,453.37	0.00	1,189.99	7,028.57	25,928.00	25,228.00	8,652.00
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)	46.63	5,000.00	(1,189.99)	(7,028.57)	(16,520.00)	(25,228.00)	(8,652.00)
a. Deferred Revenue	46.63	5,000.00					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	46.63	5,000.00	1,189.99	7,028.57	16,250.00	25,228.00	8,652.00
15. If Carryover is allowed, enter line 14 amount here			29,266.01	107,782.43	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,453.37	0.00	1,189.99	7,028.57	25,658.00	25,228.00	8,652.00

LOCAL PROGRAM NAME RESOURCE CODE	ROP LVN	ROP Sports Therapy	ROP Pharmacy	ROP Real Estate	ROP Slid Screen	CFC School Readiness	ROP IT
REVENUE OBJECT	9650	9650	9650	9650	9650	9010	9650
LOCAL DESCRIPTION (if any)	8677	8677	8677	8677	8677	8699	8677
	354	356	358	360	362	366	384
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,209,800.00	61,908.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,209,800.00	61,908.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,209,800.00	61,908.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	10,131.00				27,744.00	859,273.00	26,499.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,131.00	0.00	0.00	0.00	27,744.00	859,273.00	26,499.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,046,366.00	61,908.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,046,366.00	61,908.00
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)	(10,029.00)	(17,276.00)	(20,160.00)	(53,648.00)	(32,708.00)	(187,093.00)	(35,409.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	10,029.00	17,276.00	20,160.00	53,648.00	32,708.00	187,093.00	35,409.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	163,434.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,160.00	17,276.00	20,160.00	53,648.00	60,452.00	1,046,366.00	61,908.00

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE	ROP Product Prep	ROP Med Assist	ROP Office Occupation	ROP Drafting	ROP Printing	ROP Construction'	ROP Nurse Assist
REVENUE OBJECT	9650	9650	9650	9650	9650	9650	9650
LOCAL DESCRIPTION (if any)	8677	8677	8677	8677	8677	8677	8677
	388	389	390	392	393	394	397
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	13,869.00	18,378.00	92,924.00	25,563.00		0.00	10,428.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,869.00	18,378.00	92,924.00	25,563.00	0.00	0.00	10,428.00
EXPENDITURES							
9. Donor-Authorized Expenditures	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00
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)	(10,603.00)	(36,334.00)	(137,983.00)	(31,305.00)	(25,200.00)	(133,196.00)	(14,772.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	10,603.00	36,334.00	137,983.00	31,305.00	25,200.00	133,196.00	14,772.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,472.00	54,712.00	230,907.00	56,868.00	25,200.00	133,196.00	25,200.00

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

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San Bernardino City Unified
San Bernardino County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ROP Medical Term	ROP Welding	TOTAL
AWARD			
1. a. Prior Year Carryover			1,751,407.98
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	1,751,407.98
2. a. Current Year Award	34,916.00	9,352.00	2,539,979.76
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	34,916.00	9,352.00	2,539,979.76
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	34,916.00	9,352.00	4,291,387.74
REVENUES			
5. Revenue Deferred from Prior Year			53,474.56
6. Cash Received in Current Year		4,085.00	1,941,175.76
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	4,085.00	1,994,650.32
EXPENDITURES			
9. Donor-Authorized Expenditures	34,916.00	9,352.00	3,185,768.20
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	34,916.00	9,352.00	3,185,768.20
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)	(34,916.00)	(5,267.00)	(1,191,117.88)
a. Deferred Revenue			44,506.76
b. Accounts Payable			0.00
c. Accounts Receivable	34,916.00	5,267.00	1,235,354.64
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,105,619.54
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,916.00	9,352.00	3,185,498.20

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA SFSE	PSA ARRA SFSE	Medi Cal Billing	TOTAL
AWARD				
1. Prior Year Restricted Ending Balance	8,880,268.91	17,653.00	210,505.91	9,108,427.82
2. a. Current Year Award	2,396,354.00			2,396,354.00
b. Other Adjustments			(1,099.55)	(1,099.55)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,396,354.00	0.00	(1,099.55)	2,395,254.45
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	11,276,622.91	17,653.00	209,406.36	11,503,682.27
REVENUES				
5. Cash Received in Current Year	2,396,354.00		(1,099.55)	2,395,254.45
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	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	2,396,354.00	0.00	(1,099.55)	2,395,254.45
EXPENDITURES				
10. Donor-Authorized Expenditures	8,998,224.00	17,653.00	71,365.50	9,087,242.50
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	8,998,224.00	17,653.00	71,365.50	9,087,242.50
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,278,398.91	0.00	138,040.86	2,416,439.77

STATE AWARDS

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

STATE PROGRAM NAME RESOURCE CODE	CSR Grade 9	Comm Day School	School Violence Safety	CAHSEE Intensive Instruction	Gifted and Talented	TIIG	School and Library Block Grant
REVENUE OBJECT	101	102	108	110	112	124	125
LOCAL DESCRIPTION (if any)	8590	8590	8590	8590	8590	8590	8590
	273	141	494	403	430	612	422
AWARD							
1. a. Prior Year Restricted Ending Balance			0.00	184,617.37	0.00	141,000.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	184,617.37	0.00	141,000.00	0.00
2. a. Current Year Award	101,758.00	352,218.00	638,096.00	684,945.00	381,454.00	16,848,534.00	3,118,989.00
b. Other Adjustments	(61,309.22)		(187,160.93)	(24,317.00)	(144,647.07)	(6,613,194.53)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,448.78	352,218.00	450,935.07	660,628.00	236,806.93	10,235,339.47	3,118,989.00
3. Required Matching Funds/Other		47,732.00					(1,631,355.42)
4. Total Available Award (sum lines 1c, 2c, & 3)	40,448.78	399,950.00	450,935.07	845,245.37	236,806.93	10,376,339.47	1,487,633.58
REVENUES							
5. Cash Received in Current Year	40,448.78	221,688.00	145,260.07	660,628.00	100,024.00	8,263,315.00	3,118,989.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	130,530.00	305,675.00	0.00	136,782.93	1,972,024.47	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	130,530.00	305,675.00	0.00	136,782.93	1,972,024.47	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	40,448.78	352,218.00	450,935.07	660,628.00	236,806.93	10,235,339.47	3,118,989.00
EXPENDITURES							
10. Donor-Authorized Expenditures	40,448.78	399,950.00	450,935.07	623,508.29	236,806.93	10,376,339.47	1,487,633.58
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	40,448.78	399,950.00	450,935.07	623,508.29	236,806.93	10,376,339.47	1,487,633.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	221,737.08	0.00	0.00	0.00

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Adult Ed	Def Maint	Williams Instructional Materials	Lottery	K-3 Class Size Reduction	Comm Day School	English Language Learner Training
1. a. Prior Year Restricted Ending Balance	126	127	128	1100	1300	2430	6286
b. Restr Bal Transfers (Obj 8997)	8590	8590	8590	8560	8590	8091	8590
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	130	707	242		260	141	496
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,757,209.00	3,409,862.00	0.00	6,539,339.48	13,973,096.00	105,777.00	0.00
3. Required Matching Funds/Other	(2,881,241.72)						
4. Total Available Award (sum lines 1c, 2c, & 3)	3,875,967.28	3,409,862.00	607,924.62	6,539,339.48	13,973,096.00	105,777.00	796,228.30
REVENUES							
5. Cash Received in Current Year	4,575,461.72	3,409,862.00	0.00	3,684,969.45	7,343,927.00	105,777.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,181,747.28	0.00	0.00	2,854,370.03	6,629,169.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,181,747.28	0.00	0.00	2,854,370.03	6,629,169.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	6,757,209.00	3,409,862.00	0.00	6,539,339.48	13,973,096.00	105,777.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,875,966.83	3,409,862.00	182,642.10	6,539,339.48	13,973,096.00	105,777.00	472,074.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,875,966.83	3,409,862.00	182,642.10	6,539,339.48	13,973,096.00	105,777.00	472,074.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.45	0.00	425,282.52	0.00	0.00	0.00	324,153.91

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

STATE PROGRAM NAME	Inst Materials Lottery	Economic Impact Aid	Special Education	Special Ed Mental Health	Special Ed Parent Infant	Economic Impact Aid	H of S Transportation
RESOURCE CODE	6300	7090	6500	6500	6510	7090	7230
REVENUE OBJECT	8560	8311	8311	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)	702	420/423	878/802	878/807	878/803	420/423	81
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	436,335.31		142,858.07	344,171.63	436,335.31	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	436,335.31	0.00	142,858.07	344,171.63	436,335.31	0.00
2. a. Current Year Award	906,811.21	12,696,512.00	33,371,591.74	264,620.00	470,528.00	12,696,512.00	726,266.00
b. Other Adjustments	104,643.34	4,003,785.00				4,003,785.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,011,454.55	16,700,297.00	33,371,591.74	264,620.00	470,528.00	16,700,297.00	726,266.00
3. Required Matching Funds/Other			4,188,172.89				5,495,817.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,011,454.55	17,136,632.31	37,559,764.63	407,478.07	814,699.63	17,136,632.31	6,222,083.00
REVENUES							
5. Cash Received in Current Year	902,427.00	16,700,297.00	26,239,878.00	235,800.00	333,553.00	16,620,297.00	6,222,083.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	109,027.55	0.00	7,131,713.74	28,820.00	136,975.00	80,000.00	(5,495,817.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	109,027.55	0.00	7,131,713.74	28,820.00	136,975.00	80,000.00	(5,495,817.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,011,454.55	16,700,297.00	33,371,591.74	264,620.00	470,528.00	16,700,297.00	726,266.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,011,454.55	11,176,385.63	37,559,764.63	202,699.12	425,072.48	11,176,182.84	6,222,083.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,011,454.55	11,176,385.63	37,559,764.63	202,699.12	425,072.48	11,176,182.84	6,222,083.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	5,960,246.68	0.00	204,778.95	389,627.15	5,960,449.47	0.00

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

STATE PROGRAM NAME	Sp Ed Transportation	QEIA	RR&M	TOTAL
RESOURCE CODE	7240	7400	8150	
REVENUE OBJECT	8311	8590	8980	
LOCAL DESCRIPTION (if any)	804	436	76	
AWARD				
1. a. Prior Year Restricted Ending Balance		10,582,200.56	0.00	13,671,671.17
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	10,582,200.56	0.00	13,671,671.17
2. a. Current Year Award	2,845,996.00	14,333,300.00		129,302,554.58
b. Other Adjustments				3,002,444.44
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,845,996.00	14,333,300.00	0.00	132,304,999.02
3. Required Matching Funds/Other	3,898,891.22		7,349,772.79	16,467,788.76
4. Total Available Award (sum lines 1c, 2c, & 3)	6,744,887.22	24,915,500.56	7,349,772.79	162,444,458.95
REVENUES				
5. Cash Received in Current Year	2,845,996.00	14,333,300.00	7,349,772.79	123,453,753.81
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	(7,349,772.79)	8,851,245.21
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(7,349,772.79)	8,851,245.21
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	2,845,996.00	14,333,300.00	0.00	132,304,999.02
EXPENDITURES				
10. Donor-Authorized Expenditures	6,744,887.22	18,064,620.15	7,349,772.79	142,107,302.33
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	6,744,887.22	18,064,620.15	7,349,772.79	142,107,302.33
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	6,850,880.41	0.00	20,337,156.62

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

LOCAL PROGRAM NAME RESOURCE CODE	RDA Highland 9010	RDA Mt Vernon 9010	Supts Scholarship Fund 9013	RDA Central City 9014	RDA Central City West 9015	RDA Southwest Ind Park 9016	RDA Northwest 9017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	120	121	225	21	22	23	24
AWARD							
1. a. Prior Year Restricted Ending Balance	14,176.00	1,320,141.00	1,000.00	2,919.99	701.33	22,717.52	31,693.71
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	14,176.00	1,320,141.00	1,000.00	2,919.99	701.33	22,717.52	31,693.71
2. a. Current Year Award		218,025.00	500.00				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	218,025.00	500.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	14,176.00	1,538,166.00	1,500.00	2,919.99	701.33	22,717.52	31,693.71
REVENUES							
5. Cash Received in Current Year		218,025.00	500.00				
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	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)	0.00	218,025.00	500.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	3,197.00	706,914.00	0.00				
12. Total Expenditures (line 10 plus line 11)	3,197.00	706,914.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,979.00	831,252.00	1,500.00	2,919.99	701.33	22,717.52	31,693.71

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	RDA Tri City 9018 8699 25	RDA South Valley 9019 8699 26	RDA Uptown 9020 8699 27	RDA Mt Vernon 9021 8699 28	RDA State College 9023 8699 20	SANBAG 9024 8699 218	San Manuel Tribal Admin 9025 8699 219
1. a. Prior Year Restricted Ending Balance	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00	8,617.72
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00	8,617.72
2. a. Current Year Award							14,802.17
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	14,802.17
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00	23,419.89
REVENUES							
5. Cash Received in Current Year							14,802.17
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	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)	0.00	0.00	0.00	0.00	0.00	0.00	14,802.17
EXPENDITURES							
10. Donor-Authorized Expenditures							14,745.21
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	14,745.21
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00	8,674.68

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

LOCAL PROGRAM NAME	RDA 40th	CASA	Governors Challenge	Project Inspire	Ralphs Food for Less	IVDA	Emmanuel United Method Church
RESOURCE CODE	9026	9027	9030	9031	9032	9033	9037
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	122	293	148	116	128	123	186
AWARD							
1. a. Prior Year Restricted Ending Balance	27,925.81	625.53	283.13	2,500.00	1,718.14	99,999.78	600.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	27,925.81	625.53	283.13	2,500.00	1,718.14	99,999.78	600.00
2. a. Current Year Award			9,000.00			892,543.60	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	9,000.00	0.00	0.00	892,543.60	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	27,925.81	625.53	9,283.13	2,500.00	1,718.14	992,543.38	600.00
REVENUES							
5. Cash Received in Current Year			9,000.00			892,543.60	
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	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)	0.00	0.00	9,000.00	0.00	0.00	892,543.60	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,637.00	234.00	8,333.51			891,859.89	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,637.00	234.00	8,333.51	0.00	0.00	891,859.89	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	17,288.81	391.53	949.62	2,500.00	1,718.14	100,683.49	600.00

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

LOCAL PROGRAM NAME	ASTERISK	Rop Bakery	ROP Floral	ROP Child Care	ROP Food Services	TOTAL
RESOURCE CODE	9046	9650	9650	9650	9650	
REVENUE OBJECT	8699	8677	8677	8677	8677	
LOCAL DESCRIPTION (if any)	126	338	359	380	381	
AWARD						
1. a. Prior Year Restricted Ending Balance		3,335.00	1,248.65	38,327.00	12,005.58	1,728,677.68
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)						
2. a. Current Year Award	0.00	3,335.00	1,248.65	38,327.00	12,005.58	1,728,677.68
b. Other Adjustments	43,000.00	129,121.00	40,320.00	393,120.00	82,068.00	1,822,499.77
c. Adj Curr Yr Award (sum lines 2a & 2b)		2,130.07	4,064.57		5,367.09	11,561.73
3. Required Matching Funds/Other	43,000.00	131,251.07	44,384.57	393,120.00	87,435.09	1,834,061.50
4. Total Available Award (sum lines 1c, 2c, & 3)						0.00
REVENUES						
5. Cash Received in Current Year	43,000.00	134,586.07	45,633.22	431,447.00	99,440.67	3,562,739.18
6. Amounts Included in Line 5 for Prior Year Adjustments		2,130.07	4,064.57		5,367.09	1,189,432.50
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	129,121.00	40,320.00	393,120.00	82,068.00	644,629.00
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	129,121.00	40,320.00	393,120.00	82,068.00	644,629.00
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	43,000.00	131,251.07	44,384.57	393,120.00	87,435.09	1,834,061.50
EXPENDITURES						
10. Donor-Authorized Expenditures		126,991.00	36,255.00	404,179.38	76,701.00	2,280,046.99
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	126,991.00	36,255.00	404,179.38	76,701.00	2,280,046.99
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	43,000.00	7,595.07	9,378.22	27,267.62	22,739.67	1,282,692.19

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	235,799,068.48	301	940,341.72	303	234,858,726.76	305	2,010,858.56		307	232,847,868.20	309
2000 - Classified Salaries	67,046,073.56	311	765,406.34	313	66,280,667.22	315	6,065,952.25		317	60,214,714.97	319
3000 - Employee Benefits (Excluding 3800)	85,725,116.00	321	406,657.01	323	85,318,458.99	325	830,016.85		327	84,488,442.14	329
4000 - Books, Supplies Equip Replace. (6500)	22,638,995.05	331	80,613.36	333	22,558,381.69	335	3,252,491.59		337	19,305,890.10	339
5000 - Services, & 7300 - Indirect Costs	62,152,070.76	341	696,132.86	343	61,455,937.90	345	23,424,245.20		347	38,031,692.70	349
TOTAL					470,472,172.56	365			TOTAL	434,888,608.11	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	186,822,389.15 375
2. Salaries of Instructional Aides Per EC 41011		2100	11,176,967.57 380
3. STRS		3101 & 3102	14,991,920.09 382
4. PERS		3201 & 3202	1,536,855.05 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	3,740,009.19 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	26,582,415.57 385
7. Unemployment Insurance		3501 & 3502	1,338,299.77 390
8. Workers' Compensation Insurance		3601 & 3602	1,484,186.95 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			247,673,043.34 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			1,232,576.92
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			1,306,217.53 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			245,134,248.89 397
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.			56.37%
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)	56.37%	
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)	434,888,608.11	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	102,963.67
2	Classified Salaries	2000-2999	0.00
3	Employee Benefits	3000-3999	12,186.94
4	Books and Supplies	4000-4999	0.00
5	Services and Other Operating Expenditures	5000-5999	(9,373.61)
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		105,777.00

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	105,777.00
B. Net Revenues (Line A times 90%)	95,199.30
C. Program Costs (Line 7)	105,777.00
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(10,577.70)

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

	Unaudited 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	170,579,832.00	1,350,605.00	171,930,437.00	21,631,138.00	4,050,000.00	189,511,575.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00	52,480,846.00		52,480,846.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	31,622,536.00		31,622,536.00	5,948,919.00	7,538,765.00	30,032,690.00	
Net OPEB Obligation	5,572,231.00	143,354.00	5,715,585.00	3,550,054.00	2,232,766.00	7,032,873.00	
Compensated Absences Payable	1,522,887.00	30,000.00	1,552,887.00		75,162.00	1,477,725.00	
Governmental activities long-term liabilities	209,297,486.00	1,523,959.00	210,821,445.00	83,610,957.00	13,896,693.00	280,535,709.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	265,775,021.75		265,775,021.75			262,236,237.97
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	50,051.14		50,051.14			50,672.79
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	48,165.24		48,165.24	46,523.13		46,523.13
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,507.55		2,507.55	2,914.43		2,914.43
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)		50,672.79				49,437.56
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		50,672.79				49,437.56
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	312,494.52		312,494.52	309,331.00		309,331.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	22,289,741.29		22,289,741.29	22,702,172.00		22,702,172.00
5. Unsecured Roll Taxes (Object 8042)	1,182,816.03		1,182,816.03	982,709.00		982,709.00
6. Prior Years' Taxes (Object 8043)	450,000.86		450,000.86	0.00		0.00
7. Supplemental Taxes (Object 8044)	372,231.76		372,231.76	252,891.00		252,891.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,594,105.95)		(8,594,105.95)	(8,594,106.00)		(8,594,106.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	82,099.57		82,099.57	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	334,960.54		334,960.54	163,167.36		163,167.36
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(888,929.23)		(888,929.23)	(896,310.23)		(896,310.23)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	15,541,309.39	0.00	15,541,309.39	14,919,854.13	0.00	14,919,854.13
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	15,541,309.39	0.00	15,541,309.39	14,919,854.13	0.00	14,919,854.13

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			703,652.45			665,055.92
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			703,652.45			665,055.92
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	240,804,407.00		240,804,407.00	241,642,200.96		241,642,200.96
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,583,708.88)		(1,583,708.88)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		2,567,391.70	2,567,391.70			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	13,973,096.00		13,973,096.00	14,513,121.00		14,513,121.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	253,193,794.12	2,567,391.70	255,761,185.82	256,155,321.96	0.00	256,155,321.96
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	118,273.00		118,273.00	109,359.10		109,359.10
38. TOTAL STATE AID (Lines C36 plus C37)	253,312,067.12	2,567,391.70	255,879,458.82	256,264,681.06	0.00	256,264,681.06
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	466,862,991.90		466,862,991.90	482,742,129.71		482,742,129.71
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	225,018.71		225,018.71	150,000.00		150,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			265,775,021.75			262,236,237.97
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0124			0.9756
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			262,236,237.97			262,259,199.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			15,541,309.39			14,919,854.13
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)			6,080,734.80			5,932,507.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			247,398,581.03			248,004,401.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			247,398,581.03			248,004,401.16
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])			126,792.93			81,722.51
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,668,102.32			15,001,576.64
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)			247,271,788.10			247,922,678.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			15,668,102.32			
b. State Subventions (Line D8)			247,271,788.10			
c. Less: Excluded Appropriations (Line C23)			703,652.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			262,236,237.97			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2010-11 Actual			2011-12 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			262,236,237.97			262,259,199.37
12. Appropriations Subject to the Limit (Line D9d)			262,236,237.97			

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

Mohammad Z Islam
Gann Contact Person

(909) 381-1164
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 15,245,243.92
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) 373,201,222.01

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.08%

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)	14,947,903.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,434,678.29
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	529,204.68
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)	1,811,256.10
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)	3,088.40
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)	21,726,130.58
9. Carry-Forward Adjustment (Part IV, Line F)	(270,515.94)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,455,614.64

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	274,803,167.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	66,161,732.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,739,511.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,287,320.38
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,284,751.72
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)	1,188,187.38
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)	13,555.64
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)	42,582,275.86
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)	72,607.60
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)	1,264,750.50
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,470,317.03
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	24,925,649.81
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)	453,793,827.08

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18)

4.79%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18)

4.73%

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)	21,726,130.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,743,697.25)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(2,096,021.90)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.9%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.9%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.61%) times Part III, Line B18); zero if positive	(811,547.83)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(811,547.83)
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:	4.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-405,773.92) is applied to the current year calculation and the remainder (\$-405,773.91) is deferred to one or more future years:	4.70%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-270,515.94) is applied to the current year calculation and the remainder (\$-541,031.89) is deferred to one or more future years:	4.73%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(270,515.94)

Approved indirect cost rate: 3.90%
Highest rate used in any program: 4.61%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	18,427,084.78	718,662.12	3.90%
01	3011	5,883,262.67	229,447.24	3.90%
01	3180	654,074.83	25,507.00	3.90%
01	3181	9,985,152.89	389,420.00	3.90%
01	3200	8,701,841.91	296,382.00	3.41%
01	3310	9,328,417.00	363,808.00	3.90%
01	3313	2,103,579.89	82,040.00	3.90%
01	3315	158,690.00	6,189.00	3.90%
01	3319	197,902.33	7,718.00	3.90%
01	3320	254,129.00	9,911.00	3.90%
01	3324	134,569.15	5,248.00	3.90%
01	3345	2,065.00	81.00	3.92%
01	3385	57,456.00	2,241.00	3.90%
01	3410	307,663.30	11,999.00	3.90%
01	3550	525,768.21	20,505.98	3.90%
01	3710	191,057.55	3,821.15	2.00%
01	4035	3,760,702.81	146,957.07	3.91%
01	4036	58,011.80	2,262.00	3.90%
01	4045	237,965.44	9,281.00	3.90%
01	4047	458,970.44	17,899.85	3.90%
01	4048	356,408.36	13,900.00	3.90%
01	4124	1,042,263.83	40,648.28	3.90%
01	4201	111,580.22	4,352.00	3.90%
01	4203	1,591,026.25	31,820.52	2.00%
01	4510	123,027.00	4,798.00	3.90%
01	4810	59,317.66	2,313.00	3.90%
01	5630	28,953.20	1,129.17	3.90%
01	5635	70,356.99	2,743.92	3.90%
01	5640	68,233.14	2,661.09	3.90%
01	5810	270,234.48	10,538.67	3.90%
01	6010	2,747,932.70	107,169.38	3.90%
01	6286	400,453.81	15,730.00	3.93%
01	6385	3,628.53	141.00	3.89%
01	6386	40,408.62	1,576.00	3.90%
01	6500	34,196,812.82	1,298,787.00	3.80%
01	6510	409,116.48	15,956.00	3.90%
01	6515	8,703.00	339.00	3.90%
01	6520	342,018.94	13,339.00	3.90%
01	6530	10,423.00	406.00	3.90%
01	6535	18,861.00	736.00	3.90%
01	7090	10,546,618.20	411,411.21	3.90%
01	7220	155,088.54	6,049.00	3.90%

San Bernardino City Unified		Unaudited Actuals		
San Bernardino County		2010-11 Unaudited Actuals		36 67876 0000000
		Exhibit A: Indirect Cost Rates Charged to Programs		Form ICR
01	7240	134,947.16	5,263.00	3.90%
01	7400	17,334,208.80	676,036.00	3.90%
01	8150	6,894,445.31	268,883.37	3.90%
01	9010	5,188,684.08	239,338.22	4.61%
11	9010	339,085.32	13,224.33	3.90%
12	5037	5,483.15	230.03	4.20%
12	6050	287,866.77	13,171.96	4.58%
12	6105	7,078,556.27	290,947.20	4.11%
12	6145	51,478.53	2,007.67	3.90%
61	5310	24,676,763.56	962,393.78	3.90%

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	565,053.85		104,643.34	669,697.19
2. State Lottery Revenue	8560	5,974,285.63		906,811.21	6,881,096.84
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)		6,539,339.48	0.00	1,011,454.55	7,550,794.03
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	367,974.05			367,974.05
2. Classified Salaries	2000-2999	5,295,996.37			5,295,996.37
3. Employee Benefits	3000-3999	294,463.83			294,463.83
4. Books and Supplies	4000-4999	328,501.42		1,011,454.55	1,339,955.97
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	252,403.81			252,403.81
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,539,339.48	0.00	1,011,454.55	7,550,794.03
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	479,566,589.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	77,831,833.89
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	1,460,902.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,468,149.74
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	452,111.14
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,398,864.64
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	536,073.59
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)				8,316,101.24
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				393,418,654.02
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				393,418,654.02

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		50,390.12
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)		50,390.12
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		50,390.12
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,807.46

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.)	400,064,788.10	8,308.51
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)	400,064,788.10	8,308.51
B. Required effort (Line A.2 times 90%)	360,058,309.29	7,477.66
C. Current year expenditures (Line I.G and Line II.F)	393,418,654.02	7,807.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	10,749,987.54
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	6,058.14
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	28,319.95
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)				34,378.09
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				10,715,609.45

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)	393,418,654.02	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,807.46
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

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

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

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

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	240,704,716.97	110,583,871.45	351,288,588.42	17,686,341.72		368,974,930.14
3100	Alternative Schools	5,066,780.86	2,472,994.32	7,539,775.18	379,605.39		7,919,380.57
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	629,759.47	219,469.72	849,229.19	42,756.18		891,985.37
3400	Opportunity Schools	1,121,888.59	502,531.87	1,624,420.46	81,784.77		1,706,205.23
3550	Community Day Schools	562,946.50	155,750.57	718,697.07	36,184.27		754,881.34
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	510,762.71	0.00	510,762.71	25,715.39		536,478.10
4110	Regular Education, Adult	4,326,145.59	0.00	4,326,145.59	217,808.64		4,543,954.23
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	60,835,146.45	17,729,955.42	78,565,101.87	3,955,520.57		82,520,622.44
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,401,933.72	41,986.88	1,443,920.60	72,697.13		1,516,617.73
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	339,896.20	44,880.78	384,776.98	19,372.38		404,149.36
8500	Child Care and Development Services	1,301,176.06	680,535.61	1,981,711.67	99,773.32		2,081,484.99
Other Costs							
----	Food Services					63,829.69	63,829.69
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,413,669.87	4,413,669.87
----	Other Outgo					522,126.77	522,126.77
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([(Column 3 + CAC, line C5] times CAC, line E)						
	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7550)						
			2,202,355.19	2,202,355.19	1,805,599.66		4,007,954.85
----					(1,291,681.53)		(1,291,681.53)
----	Total General Fund and Charter Schools Funds Expenditures	316,801,153.12	134,634,331.81	451,435,484.93	23,131,477.89	4,999,626.33	479,566,589.15

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary 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	240,394,734.25	41,678.94	46.20	140.00	264,462.44	0.00	0.00			3,655.14	0.00	240,704,716.97
3100	Alternative Schools	4,305,401.88	336,318.42	116,347.58	985.51	307,819.44	0.00	0.00			(91.97)	0.00	5,066,780.86
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	232,662.31	135,553.16	0.00	0.00	261,057.29	0.00	0.00			486.71	0.00	629,759.47
3400	Opportunity Schools	1,102,437.96	(198.02)	0.00	0.00	19,648.65	0.00	0.00			0.00	0.00	1,121,888.59
3550	Community Day Schools	448,358.44	468.08	0.00	0.00	114,119.98	0.00	0.00			0.00	0.00	562,946.50
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	510,762.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	510,762.71
4110	Regular Education, Adult	2,676,809.71	0.00	0.00	923,071.62	252,237.64	0.00	0.00			474,026.62	0.00	4,326,145.59
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	35,443,421.21	8,570,627.95	0.00	557,439.74	9,495,201.62	6,739,624.22	0.00			33,831.71	0.00	60,835,146.45
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	1,282,191.20	57,194.35	0.00	0.00	62,484.50	0.00	0.00	0.00	0.00	63.67	0.00	1,401,933.72
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	112,978.85	0.00		226,917.35	0.00	0.00	0.00	339,896.20
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	27,509.67	0.00		1,266,031.69	0.00	7,634.70	0.00	1,301,176.06
Total Direct Charged Costs		286,396,779.67	9,141,642.88	116,393.78	1,476,636.87	10,917,520.08	6,739,624.22	0.00	1,492,949.04	0.00	519,606.58	0.00	316,801,155.12

* Functions 7100-7199 for Goals 8100 and 8500

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	65,428,389.89	36,206,503.63	8,948,977.93	110,583,871.45
3100	Alternative Schools	1,747,623.95	725,370.37	0.00	2,472,994.32
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	115,755.86	103,713.86	0.00	219,469.72
3400	Opportunity Schools	337,717.70	164,814.17	0.00	502,531.87
3550	Community Day Schools	86,816.89	68,933.68	0.00	155,750.57
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	10,980,889.35	5,943,493.65	805,572.42	17,729,955.42
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	41,986.88	0.00	41,986.88
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	2,893.90	41,986.88	0.00	44,880.78
8500	Child Care and Development Svcs.	680,065.61	470.00	0.00	680,535.61
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	1,256,240.36	946,114.83	0.00	2,202,355.19
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		80,636,393.51	44,243,387.95	9,754,550.35	134,634,331.81

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)	2,820,194.46
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,192,453.43
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,410,511.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	24,423,159.43
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	316,801,153.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	134,634,331.81
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	451,435,484.93
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,264,750.50
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,470,317.03
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	24,925,649.81
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	33,660,717.34
D. Total Direct Charged and Allocated Costs (B3 + C5)		485,096,202.27
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.03%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	63,829.69				63,829.69
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,413,669.87		4,413,669.87
Other Outgo (Objects 1000-7999)				522,126.77	522,126.77
Total Other Costs	63,829.69	0.00	4,413,669.87	522,126.77	4,999,626.33

	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)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	13,607,689.19	5,100,403.60	41,966,447.49	19,961,853.21	44,167,691.96	75,696.00	9,754,550.35	
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								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	2,260.91	2,260.91	2,260.91	2,260.91	2,306.21	43.00	9,798.00	
3100 Alternative Schools	60.39	60.39	60.39	60.39	46.30			
3200 Continuation Schools								
3300 Independent Study Centers	4.00	4.00	4.00	4.00	6.62			
3400 Opportunity Schools	11.67	11.67	11.67	11.67	10.52			
3550 Community Day Schools	3.00	3.00	3.00	3.00	4.40			
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to S001)	379.45	379.45	379.45	379.45	379.37		882.00	
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational					2.68			
7150 Nonagency - Other								
8100 Community Services	0.10	0.10	0.10	0.10	2.68			
8500 Child Care and Development Services	23.50	23.50	23.50	23.50	0.03			
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	43.41	43.41	43.41	43.41	60.39			
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	2,786.43	2,786.43	2,786.43	2,786.43	2,819.20	43.00	10,680.00	

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,387.81	6,362.81
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	80.91	82.72
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,443.72	6,588.53
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,443.72	6,588.53
b. Revenue Limit ADA	0033	48,169.91	47,657.47
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	310,393,412.47	313,992,670.82
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	310,393,412.47	313,992,670.82
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	254,637,443.79	251,966,558.63
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	2,248,742.38	4,883,645.79
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,140,642.56	658,197.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	383,486.53	479,407.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,491,586.35	4,704,855.79
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	256,129,030.14	256,671,414.42

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	16,095,278.08	15,652,997.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		163,167.36
28. Less: Charter Schools In-lieu Taxes	0595	888,929.23	896,310.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	15,206,348.85	14,919,854.36
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	240,922,681.29	241,751,560.06
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	118,273.00	109,359.10
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(1.29)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(118,274.29)	(109,359.10)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	240,804,407.00	241,642,200.96
43. Less: Revenue Limit State Apportionment Receipts	---	174,448,438.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	66,355,969.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	688,568.00	688,568.00
46. California High School Exit Exam	9002	1,101,597.00	1,101,597.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	304,837.00	304,837.00
48. Apprenticeship Funding	0570	67,521.00	47,502.00
49. Community Day School Additional Funding	3103, 9007	352,218.00	352,217.00

Description	2010-11 Actual	2011-12 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Special Disabilities Adjustment Apportionment			0.00%
E. Subtotal (Sum of lines A.5, B, C, and D)	0.00	0.00	0.00%
F. Program Specialist/Regionalized Services Apportionment			0.00%
G. Low Incidence Materials and Equipment Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			0.00%
N. Federal IDEA Local Assistance Grants - Preschool			0.00%
O. Federal IDEA - Section 619 Preschool			0.00%
P. Other Federal Discretionary Grants			0.00%
Q. Other Adjustments			0.00%
R. Total SELPA Revenues (Sum lines K through Q)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	0.00	0.00	0.00%
Preparer			
Name: Mohammad Z Islam			
Title: Chief Business and Financial Officer			
Phone: (909) 381-1164			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(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)
TA	San Bernardino City Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers in 5750	Transfers Out 5750	Transfers in 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(236,121.37)	0.00	(1,291,681.53)				
Other Sources/Uses Detail					721,439.85	452,111.14		
Fund Reconciliation							2,157,777.29	40,958,345.85
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	8,285.40	0.00	13,224.33	0.00				
Other Sources/Uses Detail					90,000.00	669,697.19		
Fund Reconciliation							162,817.39	177,572.25
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	180,687.23	0.00	306,356.86	0.00				
Other Sources/Uses Detail					341,912.57	0.00		
Fund Reconciliation							384,563.67	267,234.84
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,867.78		
Fund Reconciliation							0.00	7.79
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	8,673.00	0.00						
Other Sources/Uses Detail					7,329,335.31	1,013,558.37		
Fund Reconciliation							2,827,950.05	46,623.03
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,776.00	0.00						
Other Sources/Uses Detail					2,913,415.91	1,622,218.53		
Fund Reconciliation							5,009,582.94	262,448.61
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	361,996.00	0.00						
Other Sources/Uses Detail					3,384,675.75	11,106,152.67		
Fund Reconciliation							35,168,639.32	2,434,508.42
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					95,118.42	10,292.13		
Fund Reconciliation							151,516.74	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(335,844.33)	972,100.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							47,661.30	1,684,286.98

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	5,548.07	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	79,480.93
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	571,965.70	(571,965.70)	1,291,681.53	(1,291,681.53)	14,875,897.81	14,875,897.81	45,910,508.70	45,910,508.70

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	132.0	132.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,798.0	882.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	1,942,716.0	2,101,070.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	415,150.14	101,194.56
B. Books & Supplies (Objects 4200, 4300, and 4400)		16,010.57	0.00
C. 1. Subagreements for Services (Object 5100)		5,749,659.60	6,604,677.06
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		5,749,659.60	6,604,677.06
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,444.61	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		1,817.21	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		18,866.45	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		16,382.36	33,752.60
7. Communications (Object 5900)		3,085.40	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)		42.95	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	6,222,459.29	6,739,624.22
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	6,222,459.29	6,739,624.22
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)		0.00	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	6,222,459.29	6,739,624.22
K. Indirect Costs (Approved indirect cost rate of 3.90% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		18,437.51	5,262.94
L. Net Pupil Transportation Expense (Lines J and K)	100/101	6,240,896.80	6,744,887.16

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		6,240,896.80	6,744,887.16
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		140,022.49	51,789.14
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)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
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)		140,022.49	51,789.14
G. Bus Operating Expense (Line A minus Line F)	110/111	6,100,874.31	6,693,098.02
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.140	3.186
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	622.665	7,588.547
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	140,022.49	51,789.14
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	6,240,896.80	6,744,887.16
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: Mohammad Z Islam

Title: Chief Business and Financial Officer

Agency: San Bernardino City USD

Phone Number/Ext: (909) 381-1164

E-mail Address: mohammad.islam@sbcusd.com

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	4,236,335.30	744,998.48	0.00	290,112.24	313,472.48	5,597,402.36	16,993,514.71		28,175,835.57
2000-2999	Classified Salaries	844,351.55	0.00	0.00	64,304.70	53,450.72	2,573,519.91	4,717,466.39		8,253,093.27
3000-3999	Employee Benefits	1,248,285.75	175,753.75	0.00	98,374.44	108,501.06	2,458,960.12	5,879,046.52		9,968,921.64
4000-4999	Books and Supplies	220,485.21	0.00	0.00	11,574.00	144,192.85	329,507.79	612,804.06		1,318,543.91
5000-5999	Services and Other Operating Expenditures	12,793,134.23	7,440.94	0.00	2,464.21	31,860.88	37,405.03	192,891.25		13,065,256.54
6000-6999	Capital Outlay	163,038.14	0.00	0.00	0.00	12,962.85	1,683.99	0.00		177,884.78
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,525,172.18	928,193.17	0.00	466,829.59	664,440.64	10,998,479.20	28,395,722.93	0.00	60,978,837.71
7310	Transfers of Indirect Costs	1,766,590.00	0.00	0.00	2,580.00	29,147.00	406.00	27,651.00		1,826,374.00
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	17,729,955.43								17,729,955.43
	Total Indirect Costs and PCR Allocations	19,496,545.43	928,193.17	0.00	2,580.00	29,147.00	406.00	27,651.00	0.00	19,556,329.43
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	164,583.14	126,356.01	0.00	0.00	301,395.12	130,523.97	219,663.52		942,531.76
2000-2999	Classified Salaries	414,812.90	0.00	0.00	0.00	53,450.72	2,530,950.30	4,131,442.90		7,130,656.82
3000-3999	Employee Benefits	190,087.87	28,485.21	0.00	0.00	98,881.05	990,217.40	1,612,737.33		2,920,408.86
4000-4999	Books and Supplies	124,570.95	0.00	0.00	0.00	144,192.85	208,249.29	484,567.98		961,581.07
5000-5999	Services and Other Operating Expenditures	3,278,488.09	416.00	0.00	0.00	31,860.88	2,630.00	93,562.41		3,406,967.38
6000-6999	Capital Outlay	150,349.44	0.00	0.00	0.00	12,962.85	1,025.22	0.00		164,337.31
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	4,322,912.39	155,257.22	0.00	0.00	642,743.27	3,863,596.18	6,541,974.14	0.00	15,526,483.20
7310	Transfers of Indirect Costs	445,848.00	0.00	0.00	0.00	29,147.00	0.00	14,312.00		489,307.00
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	445,848.00	0.00	0.00	0.00	29,147.00	0.00	14,312.00	0.00	489,307.00
	TOTAL BEFORE OBJECT 8980	4,768,760.39	155,257.22	0.00	0.00	671,890.27	3,863,596.18	6,556,286.14	0.00	16,015,790.20
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)									
TOTAL COSTS										
										1,517.96
										16,014,272.24

Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Actual vs. 2009-10 Actual Comparison
2010-11 Expenditures by LEA (LE-CY)

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, 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	4,071,742.16	618,642.47	0.00	290,112.24	12,077.36	5,466,878.39	16,773,851.19		27,233,303.81
2000-2999	Classified Salaries	429,538.65	0.00	0.00	64,304.70	0.00	42,569.61	586,023.49		1,122,436.45
3000-3999	Employee Benefits	1,058,197.88	147,268.54	0.00	98,374.44	9,620.01	1,468,742.72	4,266,309.19		7,048,512.78
4000-4999	Books and Supplies	95,894.26	0.00	0.00	11,574.00	0.00	121,258.50	128,236.08		356,962.84
5000-5999	Services and Other Operating Expenditures	9,514,656.14	7,024.94	0.00	2,464.21	0.00	34,775.03	99,328.84		9,658,289.16
6000-6999	Capital Outlay	12,688.70	0.00	0.00	0.00	0.00	658.77	0.00		13,347.47
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,202,259.79	772,935.95	0.00	466,829.59	21,697.37	7,134,883.02	21,853,748.79	0.00	45,452,354.51
7310	Transfers of Indirect Costs	1,320,742.00	0.00	0.00	2,580.00	0.00	406.00	13,339.00		1,337,067.00
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	17,729,955.43								17,729,955.43
	Total Indirect Costs and PCR Allocations	19,050,697.43	0.00	0.00	2,580.00	0.00	406.00	13,339.00	0.00	19,067,022.43
	TOTAL BEFORE OBJECT 8980	34,252,957.22	772,935.95	0.00	469,409.59	21,697.37	7,135,289.02	21,867,087.79	0.00	64,519,376.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,517.96
	TOTAL COSTS									64,520,894.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,062,145.34	0.00	0.00	0.00	0.00	0.00	0.00		1,062,145.34
2000-2999	Classified Salaries	54,440.18	0.00	0.00	0.00	0.00	899.95	0.00		55,340.13
3000-3999	Employee Benefits	259,280.33	0.00	0.00	0.00	0.00	173.96	0.00		259,454.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,579.30	0.00	0.00	0.00	0.00	0.00	0.00		3,579.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,398,947.15	0.00	0.00	0.00	0.00	1,073.91	0.00	0.00	1,400,021.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,398,947.15	0.00	0.00	0.00	0.00	1,073.91	0.00	0.00	1,400,021.06
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									8,346,589.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,517.96
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)									8,087,064.11
	TOTAL COSTS									17,835,192.87

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

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	65,362,654.29	17,796,804.23
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL 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. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	65,362,654.29	17,796,804.23
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	5,018.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	5,018.00	

SELPA: San Bernardino City Unified (TA)

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

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

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

☐ Combined state and local expenditures

☒ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: San Bernardino City Unified (TA)

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

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

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

	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	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2010-11 (LE-CY Worksheet)	Actual Expenditures FY 2009-10 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	80,535,167.14		
2. Less: Expenditures paid from federal sources	16,014,272.24		
3. Expenditures paid from state and local sources	64,520,894.90	65,362,654.29	
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	64,520,894.90	65,362,654.29	(841,759.39)
4. Special education unduplicated pupil count	5,046	5,018	
5. Per capita state and local expenditures (A3/A4)	12,786.54	13,025.64	(239.10)

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: San Bernardino City Unified (TA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

☒ X

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

	FY 2010-11	FY 2009-10	Difference
a. Expenditures paid from local sources	17,835,192.87	17,796,804.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,835,192.87	17,796,804.23	38,388.64
b. Per capita local expenditures (B1a/A4)	3,534.52	3,546.59	(12.07)

Base FY

☐

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

	FY 2010-11		Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Mohammad Z Islam
Contact Name

(909) 381-1164
Telephone Number

Chief Business and Financial Officer
Title

mohammad.islam@sbcusd.com
E-mail Address

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	28,175,835.57		28,175,835.57
2000-2999	Classified Salaries	8,253,093.27		8,253,093.27
3000-3999	Employee Benefits	9,968,921.64		9,968,921.64
4000-4999	Books and Supplies	1,318,543.91		1,318,543.91
5000-5999	Services and Other Operating Expenditures	13,065,256.54		13,065,256.54
6000-6999	Capital Outlay	177,684.78		177,684.78
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service			0.00
	Total Direct Costs	60,978,837.71	0.00	60,978,837.71
7310	Transfers of Indirect Costs	1,826,374.00		1,826,374.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	17,729,955.43		17,729,955.43
	Total Indirect Costs and PCR Allocations	19,556,329.43	0.00	19,556,329.43
	TOTAL COSTS	80,535,167.14	0.00	80,535,167.14
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	27,233,303.81		27,233,303.81
2000-2999	Classified Salaries	1,122,436.45		1,122,436.45
3000-3999	Employee Benefits	7,048,512.78		7,048,512.78
4000-4999	Books and Supplies	356,962.84		356,962.84
5000-5999	Services and Other Operating Expenditures	9,658,289.16		9,658,289.16
6000-6999	Capital Outlay	13,347.47		13,347.47
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	45,452,354.51	0.00	45,452,354.51
7310	Transfers of Indirect Costs	1,337,067.00		1,337,067.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	17,729,955.43		17,729,955.43
	Total Indirect Costs and PCR Allocations	19,067,022.43	0.00	19,067,022.43
	TOTAL BEFORE OBJECT 8980	64,519,376.94	0.00	64,519,376.94
8980	Contributions from Unrestricted Revenues to Federal Resources	1,517.96		1,517.96
	TOTAL COSTS	64,520,894.90	0.00	64,520,894.90

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,062,145.34		1,062,145.34
2000-2999	Classified Salaries	55,340.13		55,340.13
3000-3999	Employee Benefits	259,454.29		259,454.29
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,579.30		3,579.30
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	1,400,021.06	0.00	1,400,021.06
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,400,021.06	0.00	1,400,021.06
8091, 8099	Revenue Limit Transfers to Special Education	8,346,589.74		8,346,589.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	1,517.96		1,517.96
8980	Contributions from Unrestricted Revenues to State Resources	8,087,064.11		8,087,064.11
	TOTAL COSTS	17,835,192.87	0.00	17,835,192.87
	UNDUPLICATED PUPIL COUNT	5,046		5,046

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

SELPA: San Bernardino City Unified (TA)

(Enter from LEAs' Report SEMA, 2010-11 Actual vs. 2009-10 Actual Comparison, 2009-10 Expenditures by LEA (LE-PY) worksheets)		San Bernardino City Unified (TA00)	Adjustments*	TOTAL
A. Total 2009-10 State and Local Expenditures (LE-PY, Column A)				
1. Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheets		65,362,654.29		65,362,654.29
2. Audit adjustments of 2009-10 special education expenditures not included in Line 1				0.00
3. Restatements of 2010-11 special education beginning fund balances not included in Line 1				0.00
4. Other adjustments not included in Line 1				0.00
5. 2009-10 State and Local Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines A1 through A4)		65,362,654.29	0.00	65,362,654.29
B. Total 2009-10 Local Expenditures (LE-PY, Column B)				
1. Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheets		17,796,804.23		17,796,804.23
2. Audit adjustments of 2009-10 special education expenditures not included in Line 1				0.00
3. Restatements of 2010-11 special education beginning fund balances not included in Line 1				0.00
4. Other adjustments not included in Line 1				0.00
5. 2009-10 Local Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines B1 through B4)		17,796,804.23	0.00	17,796,804.23
C. Unduplicated Pupil Count				
1. Amount reported in 2009-10 Report SEMA, LE-CY		5,018		5,018
2. Adjustments not included in Line C1				0
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)		5,018	0	5,018

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

SELPA: San Bernardino City Unified (TA)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2010-11 Expenditures by SELPA (SE-CY) and the 2009-10 Expenditures by SELPA (SE-PY), to the CDE.

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

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

☐ Combined state and local expenditures

☒ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Bernardino City Unified (TA)

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

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

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

	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	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2010-11 (SE-CY Worksheet)	Actual Expenditures FY 2009-10 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	80,535,167.14		
2. Less: Expenditures paid from federal sources	16,014,272.24		
3. Expenditures paid from state and local sources	64,520,894.90	65,362,654.29	
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	64,520,894.90	65,362,654.29	(841,759.39)
4. Special education unduplicated pupil count	5,046	5,018	
5. Per capita state and local expenditures (A3/A4)	12,786.54	13,025.64	(239.10)

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: San Bernardino City Unified (TA)

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:

	FY 2010-11	FY 2009-10	Difference
a. Expenditures paid from local sources	17,835,192.87	17,796,804.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,835,192.87	17,796,804.23	38,388.64
b. Per capita local expenditures (B1a/A4)	3,534.52	3,546.59	(12.07)

Base FY

	FY 2010-11		Difference
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE 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 SELPA chooses to use to meet the 2010-11 MOE requirement and make the selection on Page 1.

Mohammad Z. Ialam
Contact Name

(909) 381-1164
Telephone Number

Chief Business and Financial Officer
Title

mohammad.ialam@sbcusd.com
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										5,046
1000-1999	Certificated Salaries	3,801,920.00	700,762.00	0.00	285,437.00	453,322.00	5,540,665.00	16,743,981.00		27,526,087.00
2000-2999	Classified Salaries	902,072.00	0.00	0.00	64,493.00	69,195.00	2,743,834.70	5,100,896.00		8,880,490.70
3000-3999	Employee Benefits	1,281,722.00	161,470.00	0.00	104,329.00	182,183.00	2,614,943.00	6,456,733.00		10,801,380.00
4000-4999	Books and Supplies	1,562,033.45	0.00	0.00	56,666.00	65,430.87	197,383.00	252,490.00		2,134,003.32
5000-5999	Services and Other Operating Expenditures	13,310,060.00	5,952.00	0.00	2,972.00	6,604.00	2,098,816.39	122,600.00		15,547,004.39
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	20,857,807.45	868,184.00	0.00	513,897.00	776,734.87	13,195,642.09	28,676,700.00	0.00	64,888,965.41
7310	Transfers of Indirect Costs	1,536,492.00	0.00	0.00	2,049.00	16,149.00	7,667.00	25,660.00		1,588,017.00
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	1,536,492.00	0.00	0.00	2,049.00	16,149.00	7,667.00	25,660.00	0.00	1,588,017.00
	TOTAL COSTS	22,394,299.45	868,184.00	0.00	515,946.00	792,883.87	13,203,309.09	28,702,360.00	0.00	66,476,982.41
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	3,790,185.00	700,762.00	0.00	285,437.00	170,360.00	5,482,013.00	16,716,091.00		27,144,848.00
2000-2999	Classified Salaries	869,966.00	0.00	0.00	64,493.00	0.00	91,151.70	842,854.00		1,868,464.70
3000-3999	Employee Benefits	1,265,647.00	161,470.00	0.00	104,329.00	54,592.00	1,540,217.00	4,793,010.00		7,919,265.00
4000-4999	Books and Supplies	1,09,634.00	0.00	0.00	56,666.00	0.00	161,706.00	136,107.00		464,113.00
5000-5999	Services and Other Operating Expenditures	13,281,060.00	5,952.00	0.00	2,972.00	0.00	1,812,176.39	106,132.00		15,208,292.39
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	19,316,492.00	868,184.00	0.00	513,897.00	224,952.00	9,087,264.09	22,594,194.00	0.00	52,604,983.09
7310	Transfers of Indirect Costs	1,148,616.00	0.00	0.00	2,049.00	0.00	362.00	11,966.00		1,162,993.00
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	1,148,616.00	0.00	0.00	2,049.00	0.00	362.00	11,966.00	0.00	1,162,993.00
	TOTAL BEFORE OBJECT 8980	20,465,108.00	868,184.00	0.00	515,946.00	224,952.00	9,087,626.09	22,606,160.00	0.00	53,767,976.09
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)									
	TOTAL COSTS									53,767,976.09

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, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	309,065.00	0.00	0.00	0.00	0.00	0.00	0.00		309,065.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,295.70	0.00		2,295.70
3000-3999	Employee Benefits	66,513.00	0.00	0.00	0.00	0.00	0.00	0.00		66,513.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,068.00	0.00	0.00	0.00	0.00	0.00	0.00		1,068.00
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	376,646.00	0.00	0.00	0.00	0.00	2,295.70	0.00	0.00	378,941.70
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	376,646.00	0.00	0.00	0.00	0.00	2,295.70	0.00	0.00	378,941.70
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									8,515,889.00
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)									14,054,097.00
	TOTAL COSTS									22,948,927.70

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	4,236,335.30	744,998.48	0.00	290,112.24	313,472.48	5,597,402.36	16,993,514.71		28,175,835.57
2000-2999	Classified Salaries	844,351.55	0.00	0.00	64,304.70	53,450.72	2,573,519.91	4,717,486.39		8,253,093.27
3000-3999	Employee Benefits	1,248,285.75	175,753.75	0.00	98,374.44	108,501.06	2,458,960.12	5,879,046.52		9,988,921.64
4000-4999	Books and Supplies	220,465.21	0.00	0.00	11,574.00	144,192.85	329,507.79	612,804.06		1,318,543.91
5000-5999	Services and Other Operating Expenditures	12,793,194.23	7,440.94	0.00	2,464.21	31,860.88	37,405.03	192,891.25		13,065,256.54
6000-6999	Capital Outlay	163,038.14	0.00	0.00	0.00	12,962.65	1,693.99	0.00		177,684.78
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,525,172.18	928,193.17	0.00	466,829.59	664,440.64	10,998,479.20	28,395,722.93	0.00	60,978,837.71
7310	Transfers of Indirect Costs	1,766,590.00	0.00	0.00	2,580.00	29,147.00	406.00	27,651.00		1,826,374.00
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)	17,729,955.43								17,729,955.43
	Total Indirect Costs	1,766,590.00	0.00	0.00	2,580.00	29,147.00	406.00	27,651.00	0.00	1,826,374.00
TOTAL COSTS										
		21,291,762.18	928,193.17	0.00	469,409.59	693,587.64	10,998,885.20	28,423,373.93	0.00	62,805,211.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	164,593.14	126,356.01	0.00	0.00	301,395.12	130,523.97	219,663.52		942,531.76
2000-2999	Classified Salaries	414,812.90	0.00	0.00	0.00	53,450.72	2,530,950.30	4,131,442.90		7,130,656.82
3000-3999	Employee Benefits	190,087.87	28,485.21	0.00	0.00	98,881.05	990,217.40	1,612,737.33		2,920,408.86
4000-4999	Books and Supplies	124,570.95	0.00	0.00	0.00	144,192.85	208,249.29	484,567.98		961,581.07
5000-5999	Services and Other Operating Expenditures	3,278,498.09	416.00	0.00	0.00	31,860.88	2,630.00	93,562.41		3,406,967.38
6000-6999	Capital Outlay	150,349.44	0.00	0.00	0.00	12,962.65	1,025.22	0.00		164,337.31
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	4,322,912.39	155,257.22	0.00	0.00	642,743.27	3,863,596.18	6,541,974.14	0.00	15,526,483.20
7310	Transfers of Indirect Costs	445,848.00	0.00	0.00	0.00	29,147.00	0.00	14,312.00		489,307.00
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	445,848.00	0.00	0.00	0.00	29,147.00	0.00	14,312.00	0.00	489,307.00
TOTAL BEFORE OBJECT 8980										
		4,768,760.39	155,257.22	0.00	0.00	671,890.27	3,863,596.18	6,556,286.14	0.00	16,015,790.20
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)									
TOTAL COSTS										
										1,517.96
										16,014,272.24

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, 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	4,071,742.16	618,642.47	0.00	290,112.24	12,077.36	5,466,878.39	16,773,851.19		27,233,303.81
2000-2999	Classified Salaries	429,538.65	0.00	0.00	64,304.70	0.00	42,569.61	586,023.49		1,122,436.45
3000-3999	Employee Benefits	1,058,197.88	147,268.54	0.00	98,374.44	9,620.01	1,468,742.72	4,266,309.19		7,048,512.78
4000-4999	Books and Supplies	95,894.26	0.00	0.00	11,574.00	0.00	121,258.50	128,236.08		356,962.84
5000-5999	Services and Other Operating Expenditures	9,514,696.14	7,024.94	0.00	2,464.21	0.00	34,775.03	99,328.84		9,658,289.16
6000-6999	Capital Outlay	12,688.70	0.00	0.00	0.00	0.00	658.77	0.00		13,347.47
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,202,259.79	772,935.95	0.00	466,829.59	21,697.37	7,134,883.02	21,853,748.79	0.00	45,452,354.51
7310	Transfers of Indirect Costs	1,320,742.00	0.00	0.00	2,580.00	0.00	406.00	13,339.00		1,337,067.00
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)	17,729,955.43								17,729,955.43
	Total Indirect Costs	1,320,742.00	0.00	0.00	2,580.00	0.00	406.00	13,339.00	0.00	1,337,067.00
	TOTAL BEFORE OBJECT 8980	16,523,001.79	772,935.95	0.00	469,409.59	21,697.37	7,135,289.02	21,867,087.79	0.00	46,789,421.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,517.96
	TOTAL COSTS									46,790,939.47
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,062,145.34	0.00	0.00	0.00	0.00	0.00	0.00		1,062,145.34
2000-2999	Classified Salaries	54,440.18	0.00	0.00	0.00	0.00	899.95	0.00		55,340.13
3000-3999	Employee Benefits	259,280.33	0.00	0.00	0.00	0.00	173.96	0.00		259,454.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,579.30	0.00	0.00	0.00	0.00	0.00	0.00		3,579.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	19,502.00	0.00	0.00	0.00	0.00	0.00	0.00		19,502.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,398,947.15	0.00	0.00	0.00	0.00	1,073.91	0.00	0.00	1,400,021.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,398,947.15	0.00	0.00	0.00	0.00	1,073.91	0.00	0.00	1,400,021.06
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									8,346,589.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,517.96
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)									8,087,064.11
	TOTAL COSTS									17,835,192.87

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

SELPA: San Bernardino City Unified (TA)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Bernardino City Unified (TA)

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

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

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

	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	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2011-12 (LB-B Worksheet)	Actual Expenditures FY 2010-11 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	66,476,982.41		
2. Less: Expenditures paid from federal sources	12,709,006.32		
3. Expenditures paid from state and local sources	53,767,976.09	46,790,939.47	
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	53,767,976.09	46,790,939.47	6,977,036.62
4. Special education unduplicated pupil count	5,046	5,046	
5. Per capita state and local expenditures (A3/A4)	10,655.56	9,272.88	1,382.68

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

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

SELPA: San Bernardino City Unified (TA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

Budget FY 2011-12	Actual FY 2010-11	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

Budget FY 2011-12	Base FY	Difference

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

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

Mohammad Z Islam
Contact Name

(909) 381-1164
Telephone Number

Chief Business and Financial Officer
Title

mohammad.islam@sbcusd.com
E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2011-12 Budget vs. 2010-11 Actual Comparison
2011-12 Budget by SELPA (SB-B)

San Bernardino City Unified
San Bernardino County

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	27,529,248.00		27,529,248.00
2000-2999	Classified Salaries	8,870,706.70		8,870,706.70
3000-3999	Employee Benefits	10,800,539.00		10,800,539.00
4000-4999	Books and Supplies	1,605,353.00		1,605,353.00
5000-5999	Services and Other Operating Expenditures	15,288,834.39		15,288,834.39
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	64,094,681.09	0.00	64,094,681.09
7310	Transfers of Indirect Costs	1,560,536.00		1,560,536.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,560,536.00	0.00	1,560,536.00
	TOTAL COSTS	65,655,217.09	0.00	65,655,217.09
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	27,162,414.00		27,162,414.00
2000-2999	Classified Salaries	1,868,464.70		1,868,464.70
3000-3999	Employee Benefits	7,921,334.00		7,921,334.00
4000-4999	Books and Supplies	470,969.00		470,969.00
5000-5999	Services and Other Operating Expenditures	15,181,801.39		15,181,801.39
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	52,604,983.09	0.00	52,604,983.09
7310	Transfers of Indirect Costs	1,162,993.00		1,162,993.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,162,993.00	0.00	1,162,993.00
	TOTAL BEFORE OBJECT 8980	53,767,976.09	0.00	53,767,976.09
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00		0.00
	TOTAL COSTS	53,767,976.09	0.00	53,767,976.09

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	309,065.00		309,065.00
2000-2999	Classified Salaries	2,295.70		2,295.70
3000-3999	Employee Benefits	66,513.00		66,513.00
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,068.00		1,068.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	378,941.70	0.00	378,941.70
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	378,941.70	0.00	378,941.70
8091, 8099	Revenue Limit Transfers to Special Education	8,515,889.00		8,515,889.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources	14,054,097.00		14,054,097.00
	TOTAL COSTS	22,948,927.70	0.00	22,948,927.70
	UNDUPLICATED PUPIL COUNT	5,046		5,046

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

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	28,175,835.57		28,175,835.57
2000-2999	Classified Salaries	8,253,093.27		8,253,093.27
3000-3999	Employee Benefits	9,968,921.64		9,968,921.64
4000-4999	Books and Supplies	1,318,543.91		1,318,543.91
5000-5999	Services and Other Operating Expenditures	13,065,256.54		13,065,256.54
6000-6999	Capital Outlay	177,684.78		177,684.78
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	60,978,837.71	0.00	60,978,837.71
7310	Transfers of Indirect Costs	1,826,374.00		1,826,374.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	17,729,955.43		17,729,955.43
	Total Indirect Costs	1,826,374.00	0.00	1,826,374.00
	TOTAL COSTS	62,805,211.71	0.00	62,805,211.71
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	27,233,303.81		27,233,303.81
2000-2999	Classified Salaries	1,122,436.45		1,122,436.45
3000-3999	Employee Benefits	7,048,512.78		7,048,512.78
4000-4999	Books and Supplies	356,962.84		356,962.84
5000-5999	Services and Other Operating Expenditures	9,658,289.16		9,658,289.16
6000-6999	Capital Outlay	13,347.47		13,347.47
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	45,452,354.51	0.00	45,452,354.51
7310	Transfers of Indirect Costs	1,337,067.00		1,337,067.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	17,729,955.43		17,729,955.43
	Total Indirect Costs	1,337,067.00	0.00	1,337,067.00
	TOTAL BEFORE OBJECT 8980	46,789,421.51	0.00	46,789,421.51
8980	Contributions from Unrestricted Revenues to Federal Resources	1,517.96		1,517.96
	TOTAL COSTS	46,790,939.47	0.00	46,790,939.47

Unaudited Actuals
Special Education Maintenance of Effort
2011-12 Budget vs. 2010-11 Actual Comparison
2010-11 Expenditures by SELPA (SE-B)

San Bernardino City Unified
San Bernardino County

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,062,145.34		1,062,145.34
2000-2999	Classified Salaries	55,340.13		55,340.13
3000-3999	Employee Benefits	259,454.29		259,454.29
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,579.30		3,579.30
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	19,502.00		19,502.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	1,400,021.06	0.00	1,400,021.06
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,400,021.06	0.00	1,400,021.06
8091, 8099	Revenue Limit Transfers to Special Education	8,346,589.74		8,346,589.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	1,517.96		1,517.96
8980	Contributions from Unrestricted Revenues to State Resources	8,087,064.11		8,087,064.11
	TOTAL COSTS	17,835,192.87	0.00	17,835,192.87
	UNDUPLICATED PUPIL COUNT	5,046		5,046

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

SELPA: San Bernardino City Unified (TA)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2011-12 Budget by SELPA (SE-B) and the 2010-11 Expenditures by SELPA (SE-B), to the CDE.

After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Bernardino City Unified (TA)

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

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

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

	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	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2011-12 (SB-B Worksheet)	Actual Expenditures FY 2010-11 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	65,655,217.09		
2. Less: Expenditures paid from federal sources	11,887,241.00		
3. Expenditures paid from state and local sources	53,767,976.09	46,790,939.47	
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	53,767,976.09	46,790,939.47	6,977,036.62
4. Special education unduplicated pupil count	5,046	5,046	
5. Per capita state and local expenditures (A3/A4)	10,655.56	9,272.88	1,382.68

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

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

SELPA: San Bernardino City Unified (TA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

Budget FY 2011-12	Actual FY 2010-11	Difference

- b. Per capita local expenditures (B1a/A4)

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Budget FY 2011-12	Base FY	Difference
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☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

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

- b. Special education unduplicated pupil count

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- c. Per capita local expenditures (B2a/B2b)

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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.

Mohammad Z Islam
Contact Name

(909) 381-1164
Telephone Number

Chief Business and Financial Officer
Title

mohammad.islam@sbcusd.com
E-mail Address