WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
Paul Long - Vice President
Kris Wyatt - Clerk
Brian Haley - Member
Damian Armitage - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent of Educational Services
Joyce Lopes, Assistant Superintendent of Business Services

STUDENT ENROLLMENT

School	2010 CBEDS	06/03/11	09/02/11
Sheridan School (K-5)	84	83	77
First Street School (K-5)	449	452	469
Carlin C. Coppin Elementary (K-5)	420	396	422
Creekside Oaks Elementary (K-5)	620	639	633
Twelve Bridges Elementary (K-5)	716	729	689
Foskett Ranch Elementary (K-5)	543	534	556
Lincoln Crossing Elementary (K-5)	612	605	630
Glen Edwards Middle (6-8)	699	688	729
Twelve Bridges Middle School (6-8)	832	810	821
Lincoln High School (9-12)	1,496	1,411	1,520
Phoenix High School (10-12)	80	78	69
PCOE Home School	0	0	0
TOTAL:	**6,551**	**6,425**	**6,613**

State Preschool

First & L Street	24 A.M. /24 P.M.
Carlin Coppin	22 A.M. /22 P.M.

Pre-K/Special Ed

Foskett	15
FSS PPPIP	40
Carlin Coppin	6

Adult Education 201

First-5 Program

First Street	20 A.M. /20 P.M.
Sheridan	21 A.M. /21 P.M.

GLOBAL DISTRICT GOALS

~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
~Foster a safe, caring environment where individual differences are valued and respected.
~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
September 20, 2011, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, Lincoln, CA 95648

AGENDA

2010-2011 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:15 P.M. START

1. **CALL TO ORDER** – Lincoln High School Performing Arts Theater

6:20 P.M.

2. **CLOSED SESSION** – Lincoln High School - Office Conference Room

2.1 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services Joyce Lopes, Assistant Superintendent of Business Services

2.2 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

2.3 INTERDISTRICT ATTENDANCE APPEAL
a. Interdistrict Request Appeal 11/12 - 35

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**–Lincoln High Theater
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

3.1 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services Joyce Lopes, Assistant Superintendent of Business Services

3.2 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

3.3 INTERDISTRICT ATTENDANCE APPEAL
a. Interdistrict Request Appeal 11/12 - 35

4. CONSENT AGENDA

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

4.1 Classified Personnel Report
4.2 Certificated Personnel Report
4.3 Overnight and Out-of-State Trips
4.4 Approve Project Lead the Way Agreement
4.5 Approve Disposal of Obsolete and Non-Functioning Equipment.
4.6 ADA Relief due to Emergency
4.7 Approve Student Discipline/Stipulated Expulsion Student #11-12, A, B & C.
Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Isabella Franco
6.2 Western Placer Teacher's Association – Mike Agrippino
6.3 Western Placer Classified Employee Association – Mike Kimbrough
6.4 Superintendent - Scott Leaman

7. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

7.1 Information **NOTICE OF PUBLIC HEARING RE SUFFICIENT INSTRUCTIONAL MATERIALS TO BE HELD OCTOBER 4, 2011**
- **Boyle** *(11-12 G & O Component I, IV, V)*

•Education Code 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient standards-aligned textbooks or instructional materials for students in each of its schools. A ten-day notice of the public hearing is required. Notices of Public Hearing were sent to news media and to our local schools on September 14, 2011. Our Public Hearing will be held on October 4, 2011.

7.2 Discussion/ Action **APPROVE RESOLUTION 11/12.4 TO ADOPT THE 2010-11 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT**
- **Lopes** *(11-12 G & O Component I, II, III, IV, V)*

• Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending. These

appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.
Roll Call Vote:

7.3 Discussion/ Action **APPROVAL OF THE 2010-11 UNAUDITED ACTUALS – Lopes**
(11-12 G & O Component I, IV, V)

- The 2010-11 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund
General Fund expenditures exceeded revenues by $5,996,679, leaving an ending fund balance of $8,621,759. Unrestricted fund balance declined by $5,672,346 and restricted fund balance declined by $324,333. While the deficit is $966,000 less than the estimated actuals presented in June 2011 with the adopted budget, it is important to review the line item changes. Revenues are greater than estimated by $200k due primarily to increased state revenues. Expenditures and other outgo are $750k less than estimated due to savings in supplies and other operating expenses for the year. Approximately $875k of the unrestricted ending fund balance will be carried over and immediately budgeted in 2011-12. This will be discussed further.

8. BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update

8.2 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢October 4, 2011 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School
➢October 18, 2011 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln Crossing Elementary School

10. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Main Office Conference Room**
Date: **Tuesday, September 20, 2011**
Time: **6:15 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. **PERSONNEL**
   * PUBLIC EMPLOYEE APPOINTMENT
   * PUBLIC EMPLOYEE EMPLOYMENT
   * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
   * **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
   * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. **CONFERENCE WITH LABOR NEGOTIATOR**

10. **STUDENTS**
    * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
    * STUDENT PRIVATE PLACEMENT
    * **INTERDISTRICT ATTENDANCE APPEAL**
    * STUDENT ASSESSMENT INSTRUMENTS
    * STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
   a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL:**
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator

10. **STUDENTS:**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      ●Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Bargaining Groups:
WPTA & CSEA Negotiations
Agency Negotiators:
Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent
Ryan Davis, Director of Human Services
Joyce Lopes, Assistant Superintendent of Business Services

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
PULBIC EMPLOYEE DISCIPLINE/DISMISSAL/ RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Board of Trustees

ENCLOSURES:
No

DEPARTMENT:
Ryan Davis
Director of Human Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Public Employee Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Public Employee Discipline/Dismissal/Release.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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SUBJECT:
Interdistrict Appeal

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss disclose any action taken in closed session regarding the following transfer appeals:

- Interdistrict Request Appeal 11/12 - 35

ADMINISTRATION RECOMMENDATION:

Disclose any action taken.

wp/rk/factform

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director, Human Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

4.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

September 20, 2011

CLASSIFIED/MANAGEMENT

NEW HIRES

1. **Name:** Amy Evans — **Effective:** 9/12/11
   Position: School Clerk II — **Site:** Foskett Ranch Elementary
   Salary: CSEA, Range 20, Step C — **Funding:** General
   Hours: 4 Hours/Day — **Replacement Position**
   Days: 10 Months/Year

2. **Name:** Jennifer Dithridge-Saigeon — **Effective:** 9/8/11
   Position: Intervention Serv Provider — **Site:** Carlin C. Coppin Elementary
   Salary: CSEA, Range 20, Step C — **Funding:** General
   Hours: 3.5 Hours/Day — **Replacement Position**
   Days: 10 Months/Year

3. **Name:** Karen Reilly — **Effective:** 9/14/11
   Position: School Clerk II — **Site:** First Street School
   Salary: CSEA, Range 20, Step A — **Funding:** General
   Hours: 4 Hours/Day — **Replacement Position**
   Days: 10 Months/Year

RESIGNATIONS:

1. **Name:** Luz Balderas
   Position: Bilingual Clerk
   Site: Carlin C. Coppin Elementary
   Hours: 2.5 Hours/Day
   Effective: 9/9/11

4.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General/Categorical

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

4.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

September 20, 2011

CERTIFICATED/MANAGEMENT

REQUEST FOR MATERNITY/CHILD REARING LEAVE

1. **Lana Parr, Second Grade Teacher, Creekside Oaks Elementary**

4.2.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Overnight and Out-of-State Field Trips

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:
Attached

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Student Fees/No One Excluded for Inability to Pay

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

Per Board Policy 6153, the Board of Trustees recognizes that school-sponsored trips are an important component of a student's development and supplement and enrich the classroom learning experience. School-sponsored trips may be conducted in connection with the district's course of study or school-related social, educational, cultural, athletic, school band activities, or other extracurricular or cocurricular activities. A field trip to a foreign country may be permitted to familiarize students with the language, history, geography, natural science, and other studies relative to the district's course of study.

Requests for school-sponsored trips involving out-of-state, out-of-country, or overnight travel shall be submitted to the Superintendent or designee. The Superintendent or designee shall review the request and make a recommendation to the Board as to whether the request should be approved by the Board. All other school-sponsored trips shall be approved in advance by the principal.

Students will not be excluded due to inability to pay.

Information on trips for which approval is being sought is attached.

RECOMMENDATION:

Approve overnight and/or out-of-state field trips: LCES, FRES & COES Fort Bragg Science Camp; GEMS Shady Creek Environmental Science Camp; LHS CSF Fall College Visits; LHS CSF Spring College Visits; LHS Ag/Natural History Utah trip; LHS FFA/Ag Officer Fall Leadership Conference; LHS FFA/Ag Spring Conference; LHS Ashland Oregon Shakespeare Festival; LHS Band Southern California trip; TBMS Band May trip.

Elementary/Middle School Science Camps
2011 - 2012

Lincoln Crossing Elementary
Fifth Grade Fort Bragg Science Camp
Unconfirmed Date is May 22-25, 2012 (It could also be May 29 –June 1)

Foskett Ranch Elementary
Fifth Grade Fort Bragg Science Camp
October 18 – 21, 2011

Creekside Oaks Elementary
Fifth Grade Fort Bragg Science Camp
Dates TBD

Glen Edwards Middle School
Sixth Grade Shady Creek Camp
Dates TBD

LHS – Marilou Edwards
Overnight trips for 2011-2012 school year:

1. CSF – California Scholarship Federation - Fall College Visits

We will be visiting 7 colleges in Oregon and Washington. The trip will be from October 27-30th. The colleges we will be visiting – University of Oregon, Oregon State, University of Washington, Seattle Pacific University, Portland State University, Lewis & Clark University, Willamette University.

This college trip allows students to tour various colleges. Students will learn the application process for the universities and requirements for gaining entrance to the university.

2. CSF – California Scholarship Federation - Spring College Visits

We will be visiting 7-9 colleges in Southern California. The trip will be during the February week we have off. The colleges we will probably be visiting – UC Merced, UC Los Angeles, Clairemont Mckenna Colleges, Cal Tech, Loyola Marymont, UC Irvine, UC San Diego, San Diego State. There maybe a few changes…

This college trip allows students to tour various colleges. Students will learn the application process for the universities and requirements for gaining entrance to the university.

LHS South East Utah

Over spring break, April 7- April 13, students will travel to South East Utah to study the geology, ecology, archeology, and natural history of Cedar Mesa. We will spend approximately four days camping and hiking through the canyons to get a better understanding of the area. Approximately three faculty members and 5- 10 students will travel by the districts Ag Suburban and another personal vehicle. Ag/ Natural History curriculum.

Agriculture/ FFA Related Field Trips- Overnight Trips-

Advisors: Cassandra Walker, Barrett Hess, Mike Trueblood and Jessica Armistead.

Chapter Officer Leadership Conference- September 15-17. Location: Camp Tehama. Departure: Thursday, 3pm. Return: Saturday, 4pm. We will be driving the agriculture departments suburban. This trip is for the Lincoln FFA officer team only (10 students). They will be learning leadership skills that include the following: conflict management, professionalism, team building activities and sessions pertaining to each officer's responsibilities within the chapter. They will also be listening to motivational speakers (State FFA Officers and National FFA Officer Candidates). They will be learning about the FFA in general, the Future of Agriculture and how to better run their chapter's FFA meetings. Students will be "camping" in cabins with other officer teams from the region and will be supervised by Ag. Teachers from the cooperating schools.

State FFA Conference- April 21-24, 2012. Location: Fresno, CA. Departure: 12pm Saturday. Return: 4pm, Tuesday. We will be driving the agriculture departments suburban and other agriculture teacher's vehicles. This trip is available to any active FFA member. We will be staying in a hotel in the Fresno area, with constant agriculture teacher supervision. This trip allows students to participate in sessions that include motivational speakers, FFA and agriculture debates and voting processes at the state level. There will also be a trip to Fresno State University where there will be workshops available to teach students about agriculture and FFA related topics. There will be a Career Fair where colleges and businesses from around the state have booths set up for the students.

Ashland Field Trip Description:

Every year, 55 students and 6 chaperones charter a bus and attend two plays at the Oregon Shakespeare Festival in Ashland, Oregon. We leave at 8:00 AM on a Thursday, and return about 10:30 PM on a Friday. The dates for this year's trip are March 29-30, and we will be seeing *Romeo and Juliet* and *Troilus and Cressida*. The students are able to see a world-class production of two plays in the way they were meant to be enjoyed. The trip is a highlight for students that they will always remember, and has been successful for the past 16 years. We collect behavior contracts and emergency information for all students, and boys and girls are roomed on separate floors. Six teachers and/or administrators chaperone the trip. Students are allowed to make installment payments to make the trip affordable for all. We do have a reserve budget for students who are not able to pay at all, although this has rarely been an issue. If I can provide any further information, please do not hesitate to contact me.

Sincerely,

Ersula Bombard
Shakespeare Festival Trip Advisor
LHS

Southern California/Disneyland Trip
Disneyland Information!

The trip to Southern California is on!
The trip is scheduled for Thursday March 22 - 25, 2012. We will leave via charter bus after school Thursday and return Sunday late afternoon/early evening (please see itinerary below). The trip is very similar to the one proposed by Educational discovery Tours but because we are doing the legwork (hotel and charter bus booking, etc.) the trip is possible at a substantially lower price. This trip is strictly optional and will not affect one's grade.

Performance Opportunities
This trip includes the opportunity to perform in one of the two Disneyland theme parks, and hopefully will include a Disneyland Magic Music Days recording workshop (pending audition).

Workshop information

Students are put in a record studio setting during this fun learning experience through which they learn performance concepts and what it's like to work in the music industry. Workshop clinicians are composers, arrangers, conductors and studio musicians, each with Disney credit to their name. Our studios are the real deal, so when students put on a pair of wireless headphones and listen to the click track, they truly learn what it's like to lay down tracks like the pros. Each 90-minute session includes playback of actual Disney film clips with the musical score provided by your ensemble.

Disney PERFORMING ARTS WORKSHOPS
DISNEY PERFORMING ARTS WORKSHOPS

Cost
The total cost of the trip for both students and chaperones is between $400 and $455 (dependent on number of students attending; total cost breakdown below). The payment schedule is as follows:

Date	Schedule	Amount
9/16	Non-refundable deposit	$50
10/7	Payment 1	$100
11/4	Payment 2	$100
1/6	Payment 3	$100
2/3	Balance	TBD

The $50 dollar non-refundable deposit is useful in planning the trip and necessary figuring an exact cost for all participants (deposit will be refunded in case of the trip being cancelled by LHS or Mr. Hill). The non-refundable deposit may not be paid from student accounts; please make checks payable to Lincoln High School. The payments may be made at any time, and can be paid from the students' fundraising accounts. Included in the cost is breakfast each morning at the hotel, and two dinners. Students will need enough money to pay for five meals (all lunches and one dinner), and to purchase

4.3.6

any souvenirs. We will travel via Delta Charter Tour Bus, and stay in an Anaheim area hotel (hotel details to follow). Students will be housed four to a room, chaperones two to a room.

The exact cost of the trip will be determined after September 16th. After this date if the trip is cancelled by parent/student, all monies paid and/or fundraised will go in to the general band fund.

Fundraisers
Multiple fundraisers are being planned to help defray some of the cost (details to follow). All monies raised by students will be deposited in their personal ASB accounts.

	Per Student
Disneyland – two day hopper pass and all performances/workshops	$129
Hotel – 125*3/4	$95
Bus – Delta Charter - $4250	
40 Participants	$105
50 Participants	$85
60 Participants	$140
Medieval Times - 35	$35
Pizza Party - 10	$10
Chaperone Two to a Room	$30
Bus Driver (Room)	$15
Total	$400 – $455

Sample Itinerary:

Date	Time	Event
3/22/12	3:30pm	Leave Lincoln for Anaheim
	11:00pm	Arrive Anaheim – Hotel Check-in
	12 Midnight	Lights Out
3/23/12	8am	Breakfast at Hotel
	9am	Board Bus for Disneyland
	10am	Performance or Enjoy Disneyland
	10pm	Board bus for Hotel
	11pm	Lights Out
3/24/12	8am	Breakfast at Hotel
	9am	Board Bus for Disneyland
	10am	Performance or Enjoy Disneyland
	7pm	Medieval Times Dinner
	11pm	Lights Out
3/25/12	10am	Breakfast at Hotel
	11am	Board Bus for Lincoln
	6pm	Arrive Lincoln

Gmail by Google

Mary Boyle <mboyle@wpusd.k12.ca.us>

TBMS Band Spring Trip

2 messages

Nathan Brown <nbrown@wpusd.k12.ca.us> **Thu, Sep 15, 2011 at 7:51 AM**
To: mboyle@wpusd.k12.ca.us

Good Morning Mary-

Hope you are doing well and that your summer was both restful and adventurous. I just received an email from Stacey in regards to board approval for overnight trips. I've been in contact with Heritage Festivals and have begun planning a trip to take place in early May; leaving Wednesday the ninth after school and returning Sunday morning the thirteenth early (approximately 8 a.m. as we would be travelling overnight). Please let me know what other details you'd like to have and I will provide as necessary.

Cheers-

Nathan Brown

Mary Boyle <mboyle@wpusd.k12.ca.us> **Thu, Sep 15, 2011 at 8:35 AM**
To: Nathan Brown <nbrown@wpusd.k12.ca.us>

Thanks, Nathan. I'll add it to the list for Board approval.

"-) Mary

[Quoted text hidden]

--

Mary Boyle
Deputy Superintendent Educational Services
Western Placer Unified School District
600 6th Street, Suite 400
Lincoln, CA 95648
916) 645-6350

438

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** 2. **Foster a safe, caring environment where individual differences are valued and respected.** 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** 5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Project Lead the Way Agreement

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:
Attached

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Categorical Funds

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

The thorough search for a Lincoln High School marquee program last year was concluded with the recommendation that Project Lead the Way – Engineering be adopted at Lincoln High School. Information about this program, the supporting Lowes Educational Foundation Large Toolbox Grant in the amount of $93,880, and the supporting LEED Teacher Training grants in the amount of approximately $6000 were presented at the May 17, 2011 Board of Trustees meeting.

Project Lead the Way schools and districts must register annually with PLTW, and must meet PLTW program requirements. The attached PLTW - STEM (Project Lead the Way - Science Technology Engineering Mathematics) agreement is a part of the PLTW program.

RECOMMENDATION:

Approve PLTW – STEM agreement.

PLTW STEM AGREEMENT

AGREEMENT by and between Western Placer Unified School District (the "Entity"), located in Lincoln, CA and **PROJECT LEAD THE WAY, INC.**, a New York charitable not-for-profit corporation having an address at 21 Corporate Drive, Suite 105, Clifton Park, New York 12065 ("PLTW, INC." and, collectively with the Entity, the "parties").

WITNESSETH:

WHEREAS, PLTW, INC. has established a comprehensive program and curricula for STEM education (the "**PLTW** Program") and supports a network of school districts, colleges, universities, and private sector collaborators (the "**PLTW** Network"); and

WHEREAS, the Entity desires to implement the **PLTW** Program; which consists of various curricular programs (the "**PLTW** Curricular Program(s)") and

WHEREAS, the Entity shall have access to all **PLTW** Program curricula and annual updates as well as access to the **PLTW** electronic communication network, online systematic assessment and evaluation, training, and additional benefits

WHEREAS, the parties desire to work together to maximize the benefit of the **PLTW** Program to students by maintaining the quality standards and practices necessary to ensure the efficacy of the **PLTW** Program.

NOW, THEREFORE, the parties agree as follows:

1. Registration and Information.

The Entity has registered online with PLTW, INC. on February 7, 2011 for one or more schools or sites, and identified which **PLTW** Curricular Program it wishes to implement. The Entity represents that the information contained in the registration remains accurate as of the date of this Agreement. In the event that Entity elects to have additional sites (middle or high school) added, or elects to make other material changes such as additional **PLTW** Curricular Programs, Entity must first complete the necessary data entry and/or information reasonably required by PLTW, INC. The registration or site add-on data/information may be amended by PLTW, INC. from time to time in its discretion.

2. **PLTW** Requirements for Implementation.

The Entity agrees to implement the **PLTW** Program according to the program and implementation requirements established by PLTW, INC. ("**PLTW** STEM Program Requirements" or "Program Requirements"), which shall include, but not be limited to, Program Requirements governing sequencing, courses, training, certification or maintenance of program standards, and other aspects of a successful implementation of the **PLTW** Program and **PLTW** courses by participating entities. Program Requirements are available on the PLTW, INC. website and may be modified from time to time by PLTW, INC. in its reasonable discretion.

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3. **PLTW** Curricular Programs.

The Entity agrees to follow the **PLTW** curricula and to meet **PLTW** quality standards and practices including any concurrent student course requirements as reasonably established by PLTW, INC. for students to be successful in the **PLTW** Program. Curricula must be taught in its entirety without interruption or any modification. Additional information is found in the Program Requirements.

4. **PLTW** Software.

The **PLTW** curricula are supported by certain software programs that align with the **PLTW** curricula to provide students with rigorous and relevant application of skills. The Entity must purchase an annual or other available sublicense (or other applicable rights, collectively herein, the "sublicense") to the software programs which are integrated into the **PLTW** Program courses in that academic year. The annual sublicense is subject to limitations established by the owner of the software, which may include school or site restrictions, as outlined in the Program Requirements. If the sublicense is on an annual basis, then the term of the sublicense is for the then current academic year of this Agreement, after which the Entity must cease the use of the software unless this Agreement is renewed for additional terms. All software shall be subject to the standard end-user license agreement from the software licensor, a copy of which is included with the software, and copyright for each software package remains with its owner and is protected by applicable copyright law. The Entity agrees to maintain reasonable security measures to protect the software, and to prohibit its unlawful use. When not in actual use, the Entity agrees to secure the software. Additional information is found in the Program Requirements.

5. **PLTW** Biomedical Sciences Curricular Program Participation Fee.

The Entity will be assessed an annual participation fee of $2,000 for each school or site participating in the **PLTW** Biomedical Sciences Curricular Program, which shall be due and payable no later than August 1 of each year this Agreement is in effect. PLTW, INC. may adjust any participation fees on an annual basis in the sole discretion of PLTW, INC., provided, however, that PLTW, INC. shall provide notice of any increases or decreases no later than March 1 of each year of any such increases or decreases for the following academic year. Additional information is found in the Program Requirements.

6. **PLTW** Partnership Team.

The objective of the **PLTW** Partnership Team is to provide optimal support and to facilitate the operation of the entire **PLTW** Program, while building community support and advocacy. By the end of the second year, the Entity shall establish and operate a **PLTW** Partnership Team and is responsible for selecting all members. Additional information is found in the Program Requirements.

7. Required Training.

A. **PLTW** Teacher Training. Teachers are required to successfully complete course specific **PLTW** Teacher Training for each **PLTW** course they will instruct. The Entity will select each teacher for participation in the **PLTW** Teacher Training program. It is the sole responsibility of the Entity to ensure that every teacher meets all Federal, State and local requirements to teach each respective **PLTW** course. The Entity shall register each teacher being selected for training with PLTW, INC. by the date required under the Program Requirements. PLTW, INC. reserves the right to accept or reject any training candidate. Additional information is found in the Program Requirements.

B. **PLTW** Counselor Training. Counselors/Advisors are required to successfully complete **PLTW** Counselor Training. Additional information is found in the Program Requirements.

8. Equipment Used in the **PLTW** Program.

A. Equipment. To assure that the Entity's school or site facilities properly support the **PLTW** Program, and to provide special purchase or license agreements and other costs savings practices negotiated by PLTW, INC., the **PLTW** Purchasing Manual includes details on equipment, supplies and other items (collectively referred to as "equipment" in this Agreement) that are required to implement the **PLTW** Program. In some instances, it is required that specific equipment (including software), be used due to curricular requirements. Unless specific equipment is required by PLTW, INC., the Entity may implement the**PLTW** Program using equipment purchased from vendors not listed in the **PLTW** Purchasing Manual, provided such equipment meets or exceeds program specifications and adequately supports the **PLTW** Program. The Entity shall be responsible for ensuring that equipment will meet or exceed Program Requirements and adequately support the **PLTW** Program. Additional information is found in the Program Requirements.

B. Safety. The Entity is solely responsible for the safe and proper implementation of the **PLTW** Program at its sites and schools. The Entity hereby covenants and agrees that any facility used to teach the **PLTW** Program shall be adequately equipped to operate the equipment safely and properly and that such facility and any equipment used thereon shall at all times comply with applicable standards and/or customary practices relating to safety and reasonable use. The Entity shall be solely responsible for providing its faculty with appropriate safety training relating to the implementation of the **PLTW** Program.

9. Assessment and Evaluation of Results.

PLTW, INC. supports the quality of the **PLTW** Program through studying and evaluating the effectiveness of the **PLTW** Program on an ongoing basis. These efforts include the development, validation, and administration of assessments, examinations, surveys and/or other measurement tools. Further, PLTW INC. engages in the continuous study of the **PLTW** Program for the improvement of instruction that the **PLTW** Network provides to students. In support of these efforts,

Entity agrees to participate in the **PLTW** systematic assessment and evaluation process. The Entity will support full participation in the **PLTW** online systematic assessment and evaluation process conducted by PLTW, INC., including online teacher registration, online student registration, and full participation in various assessments, examinations, surveys and/or other measurement tools using technology and other support services provided by PLTW, INC. The Entity and PLTW, INC. acknowledge and agree that the results of this work are confidential and shall only be shared in a manner consistent with proper professional practices, student confidentiality and applicable laws, including FERPA. The Entity shall be responsible for implementing annual notifications, record-keeping and other such privacy requirements relating to these services.

10. Delivery of Materials and Communication.

In order to facilitate the delivery of the **PLTW** curricula and other **PLTW** Program materials to Entity, and to facilitate communication for the **PLTW** Network, PLTW, INC. will use various internet applications and systems. PLTW, INC. shall determine which systems and applications will be used, in its sole discretion, and will implement reasonable security measures to safeguard sensitive data. Schools will implement appropriate measures to facilitate communication with these applications and systems. Additional information is found in the Program Requirements.

11. License.

A. Scope. The Entity acknowledges that PLTW, INC. retains all rights and title to its marks, curricula, materials and other intellectual property (collectively referred to in this Agreement as "materials"). PLTW, INC. grants to the Entity a non-exclusive, non-transferable license to reproduce and use, to the extent authorized herein, printed or electronic materials developed and/or used in connection with the **PLTW** Program, for the sole purpose of instruction to students at registered schools or sites and appropriate training for authorized faculty. Any other use of such materials, including but not limited to commercial use, shall be strictly prohibited.

B. Program Identification. **Project Lead The Way, PLTW, Gateway To Technology** and other marks used in the **PLTW** Program are service/trademarks of PLTW, INC. During the term of this Agreement, the Entity shall use the appropriate logos, marks and other identifying materials on all **PLTW** Program materials and communications with faculty, students, officials and community constituents. PLTW, INC. will supply the Entity with appropriate instructions and labels relating to such identifying material to facilitate the proper promotion of the **PLTW** Program. Upon termination of this Agreement, the Entity shall cease using any such identifying material and shall make no representations linking any of its own educational programs to the **PLTW** Program without the prior written consent of PLTW, INC. All press releases and other public pronouncements involving the **PLTW** Program shall be subject to the advance approval of PLTW, INC. through PLTW, INC.'s designated representative. The Entity agrees to reasonably promote and publicize the **PLTW** Program, and to retain its distinct character.

C. Termination. The license granted hereunder shall cease upon the earliest to occur of: (i) the termination of this Agreement; or (ii) PLTW, INC. providing sixty (60) days written notice to the Entity of its election to revoke the license. Upon termination of the license all material shall cease to be used and, at the election of PLTW, INC., all materials, including any reproductions thereof, shall be immediately returned to PLTW, INC., and in no event later than fifteen (15) days after the effective date of termination.

12. Representations and Warranties of the Entity.

The Entity hereby makes the following representations and warranties: (a) This Agreement has been duly approved by the governing authority of the Entity, and the person executing this Agreement on behalf of the Entity has been duly authorized to so act by such Entity; (b) This Agreement is a legally binding agreement whose rights and obligations run only between the Entity and PLTW, INC. and the Entity's execution of this Agreement does not create rights in any other party; and (c) The terms of this Agreement do not violate or conflict with the Entity's charter or any other of its rules of governance, the laws of the Entity's State or any subdivision thereof, or any other agreement to which the Entity is a party.

13. Default.

A. Material Breach and Cure Period. Upon a material breach of this Agreement by either party which is not cured within fifteen (15) days after written notice is mailed to the defaulting party, this Agreement shall terminate effective upon the completion of the then-current academic year.

B. Non-payment or Failure to Implement Program. If the Entity fails to make prompt payment of the participation fee or to implement the **PLTW** Program for the academic year immediately following the date of this Agreement, then this Agreement may immediately terminate, at the option of PLTW, INC. In the event that Entity implements one or more courses, but fails to timely and properly implement the courses required for the Entity's **PLTW** Curricular Program(s), then, this Agreement may immediately terminate, at the option of PLTW, INC.

C. Other Remedies. In addition to the right to terminate the Agreement upon a breach thereof, the parties shall also have the right to exercise all of their respective remedies, both legal and equitable, as a result of the breach.

14. Term: Annual Renewal of Agreement.

The initial term of this Agreement shall begin as of the date of signing and shall end on June 30th of the following year; this Agreement shall be automatically renewed for additional contract years (July 1 – June 30) unless a party terminates the Agreement by notice to the other party in writing no later than April 1 preceding the commencement of the next Contract Year.

15. Protection of Intellectual Property.

The Entity agrees to adhere to any and all restrictions in connection with equipment, software and other intellectual property purchase, lease/sublease, and/or license/sublicense agreements between PLTW, INC. and software producers, assessment providers or other such entities and to take proactive measures to protect intellectual property purchased, leased/subleased and/or licensed/sublicensed under such agreements, as shall be requested by PLTW, INC. or the owner of the intellectual property. Upon a termination of this Agreement, the Entity shall return all software or other intellectual property provided to them pursuant to this Agreement or through special agreements relating to the Entity's participation in the **PLTW** Program. PLTW, INC. assumes no liability for the non-performance of the software or other intellectual property but will provide reasonable assistance to resolve non-performance issues with the owner of the software or other intellectual property. The Entity agrees that if it materially breaches these restrictions, its right to use such software or other intellectual property will be terminated and all software or other intellectual property shall be immediately returned to PLTW, INC. or the owner. The Entity shall solely be responsible for any remedies sought by the owner relating to the Entity's breach of these provisions, and PLTW, INC. shall not be liable in any way for such breach.

16. Indemnification.

To the extent permitted by law, the Entity hereby agrees to indemnify, defend and hold harmless PLTW, INC. from and against, and in respect to, any and all losses, expenses, costs, obligations, liabilities and damages, including interest, penalties and reasonable attorney's fees and expenses, that PLTW, INC. may incur as a result of any negligent or willful act of the Entity or any of its agents or employees or the failure by such Entity to perform any of its representations, warranties, commitments, or covenants under this Agreement.

17. Miscellaneous Provisions.

A. Assignment. The Entity is prohibited from assigning to or in any other way enabling any of its rights under this Agreement to inure to any third party without the prior written consent of PLTW, INC. This prohibition on assignment shall be a material term of this Agreement and any violation of this Section shall be material breach of this Agreement, which shall allow PLTW, INC. to terminate this Agreement.

B. Notices. Any notice or other communication required or permitted under this Agreement shall be in writing and shall be sent by registered or certified mail, return receipt requested, or by overnight delivery, as follows:

If to the Entity:
Western Placer Unified School District
600 6th Street, Suite 400
Lincoln, CA
95648

If to PLTW, INC.:
Project Lead The Way, Inc.
Attn: STEM Agreements
21 Corporate Drive, Suite 105
Clifton Park, NY 12065
ph: 877-335-7589

C. Confidentiality. Except to the extent required by applicable law, the parties to this Agreement understand and agree that the contents of this final Agreement, and the discussions and negotiations between the parties resulting in this final Agreement, shall be maintained as confidential and shall not be disclosed to any third party.

D. Benefit. This Agreement shall be binding upon, and shall inure to the benefit of, the parties and their respective successors and permitted assigns.

E. Entire Agreement. This Agreement, including any instruments of agreements attached hereto as exhibits or incorporated herein by reference, contains the entire understanding of the parties with respect to the subject matter hereof. This Agreement supersedes all prior agreements and understandings between the parties with respect to such subject matter.

IN WITNESS WHEREOF, the parties have each executed this Agreement on the dates indicated below.

Western Placer Unified School District

Date: 4/5/11

By: _____

Entity Superintendent or School Board President/Chairperson, or their legally authorized designee

Name: Scott Leaman

Title: Superintendent

Project Lead The Way, Inc.

Date: _____

By: _____ Digitally signed by Shannon Kete Date: 2011.04.13 14:36:14 -04'00'

Shannon Kete, Acting President and Chief Operating Officer

Project Lead The Way, Inc
Attn: STEM Agreements
21 Corporate Drive, Suite 105
Clifton Park, NY 12065
ph: 877-335-7589

Date Rec'd April 13, 2011
Rec'd by: Cuscle
Entered by: _____
S/O#: _____

4.4.7

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Disposal of Obsolete and Non-Functioning Equipment.

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Bob Lyons,
Director of Technology

ENCLOSURES:
Yes

DEPARTMENT:
Technology

FINANCIAL INPUT/SOURCE:
Not Applicable

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

Per WPUSD School Board Policy #3270, approval is sought for the disposal of obsolete and non-functioning equipment. The Technology Department regularly collects non-working and obsolete technology equipment from sites (See Disposal List). Any equipment that can be recycled or used for spare parts is salvaged; all other equipment is stored for proper disposal at the old district office. Disposal must be in compliance with E-waste recycling requirements. We are currently using a certified E-waste recycling company which does not charge for disposal. (See attachment).

RECOMMENDATION:

Approval of disposal of E-waste materials.

wp/rk/factform

Qty	Asset	Model	Description
1	3327	Dell 280 computer	
1	3225	Dell 280 computer	
1	3091	Dell 280 computer	
1	3216	Dell 280 computer	
1	3214	Dell 280 computer	
20		Various	inkjet printer
33		Dell 15" monitor	
6		AlphaSmarts	
1	3328	Dell 280 computer	
1	2806	Dell 280 computer	
1	2345	Dell 280 computer	
1	3042	Dell 280 computer	
1	3223	Dell 280 computer	
1	2910	Dell 280 computer	
1	3381	Dell 280 computer	
1	3417	Dell 280 computer	
1	2337	Dell 280 computer	
1	2299	Dell 280 computer	
1	3434	Dell 280 computer	
1	3427	Dell 280 computer	
1	3277	Dell 280 computer	
1	3286	Dell 280 computer	
1	3263	Dell 280 computer	
1	3070	Dell 280 computer	
1	3421	Dell 280 computer	
1	3407	Dell 280 computer	
1	2301	Dell 280 computer	
1	3410	Dell 280 computer	
1	3433	Dell 280 computer	
1	3052	Dell 280 computer	
1	2502	Dell 280 computer	
1	1850	Dell 270 computer	
1	3369	Dell 280 computer	
1	2304	Dell 280 computer	
1	3326	Dell 280 computer	
1	3202	Dell 280 computer	
1	3054	Dell 280 computer	
1	2305	Dell 280 computer	
1	3180	Dell 280 computer	
1	3137	Dell 280 computer	
1	3068	Dell 280 computer	
1	3120	Dell 280 computer	
1	2247	Dell 280 computer	
1	680	Dell computer	
1	3416	Dell 280 computer	
1	2347	Dell 280 computer	
1	2298	Dell 280 computer	
1	3053	Dell 280 computer	
1	3414	Dell 280 computer	
1	3241	Dell 280 computer	
1	3438	Dell 280 computer	

1	3426	Dell 280 computer	
1	3406	Dell 280 computer	
1	3424	Dell 280 computer	
1	3226	Dell 280 computer	
1	2708	Dell 280 computer	
1	3408	Dell 280 computer	
1	3932	Dell 280 computer	
1	3341	Dell 280 computer	
1	3083	Dell 280 computer	
1	3284	Dell 280 computer	
1	3413	Dell 280 computer	
1	3215	Dell 280 computer	
1	2294	Dell 280 computer	
1	3211	Dell 280 computer	
1	3724	Dell 280 computer	
1	2296	Dell 280 computer	
1	3231	Dell 280 computer	
1	3442	Dell 280 computer	
1	2303	Dell 280 computer	
1	3325	Dell 280 computer	
1	3323	Dell 280 computer	
1	3420	Dell 280 computer	
1	3428	Dell 280 computer	
1	3430	Dell 280 computer	
1	3185	Dell 280 computer	
1	3347	Dell 280 computer	
1	1976	Dell 270 computer	
1	3087	Dell 280 computer	
1	2253	Dell 280 computer	
1			16" TV
3			flatbed scanner
19			Inkjet printers
10			networking hub
13		Dell 15" monitor	
1			VCR
3			LCD 16" display
3		AlphaSmarts	
2		Netgear router	
3		APC UPS	
1	2342	Dell 2600 server	
1	3477	Dell 2600 server	
1	3478	Dell 2600 server	
1	755T661	Dell 2600 server	
3			Dell Laserprinter
4			HP laserprinter
1		ASA 5510 firewall	$1,000 for trade-in
5		HP MSM 422 access points	$1,000 value

4.5.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

ADA Relief due to Emergency

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Revenue Limit Apportionment

MEETING DATE:

September 20, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

The California Department of Education allows schools to be held harmless for average daily attendance (ADA) reporting on days which schools are forced to close. Wednesday, August 24, 2011 through Friday, August 26, 2011, all schools in the Western Placer Unified School District were closed due to the threat posed by a propane fire in the City of Lincoln. Submission of the attached Form J-13A will allow the District to eliminate those three days as days of attendance, thereby eliminating the impact to ADA for the closure dates.

RECOMMENDATION:

Administration recommends the Board approve submission of the J-13A.

REQUEST FOR ALLOWANCE OF ATTENDANCE BECAUSE OF EMERGENCY CONDITIONS
Form J-13A (Rev. 01-05)

School District (or Charter School) Name: **Western Placer Unified School District**

School District (or Charter School) Address: **600 6th Street, Suite 400**
Lincoln, CA 95648

County-District Code: **31-66951**

County Name: **Placer County**

This form replaces the Form J-13A (Rev. 4-90) and should be used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code* Section 41422
- When one or more schools were kept open but experienced a material decrease in attendance because of conditions described in *Education Code* Section 46392
- When attendance records have been lost or destroyed as described in *Education Code* Section 46391

Approved credit for instructional time may be used in conjunction with regular instructional days to satisfy the requirements of *Education Code* Section 37202 (equal length of instructional time among schools within a district).

A separate form should be submitted for each emergency event, but credit may be requested for more than one school and under one or more of the foregoing conditions on the same form. Each separate form must include the affidavit of the governing board members and the county superintendent before it can be approved by the State Superintendent of Public Instruction.

The original form (with the board members' affidavit) and two copies should be filed with the county superintendent of schools. If the county superintendent approves the request, he or she should execute the affidavit certifying that approval and forward all pages of the original and one copy of the form to:

Office of Principal Apportionment and Special Education
School Fiscal Services Division
California Department of Education
1430 N Street, Suite 3800
Sacramento, CA 95814

This form consists of five preprinted pages. Pages 1 and 5 (5C for charter schools) must accompany all submissions. Page 4 (Lost or Destroyed Attendance Records) will not need to be submitted by most districts. Multiple copies of Pages 2 and/or 3 may have to be submitted when claims are made on a school-by-school basis.

4.6.1

SCHOOL CLOSURE

Nature of Emergency (describe):

A propane tanker across the street from the District's high school caught fire on Tuesday, August 23, 2011, and burned for approximately 36 hours. Six of the District's eleven schools, and the district office, were under mandatory evacuation. This evacuation was lifted at midnight on the morning of Thursday, August 25.

The District Superintendent received verbal approval from Scott Hannan, Director School Fiscal Services Division, on the afternoon of August 23, to cancel school August 24 through August 26, with no loss of apportionment. At that time, fire officials had advised that the evacuation order would be lifted no sooner than Friday morning.

Name of School(s):
(if request covers all schools, write "all schools")

All Schools

School Code(s):

We request that apportionments be maintained and instructional time credited for the above named school(s) without regard to the fact that the school(s) were closed on August 24, 2011, through August 26, 2011, because of the described emergency. Approval of this request authorizes the local educational agency to disregard these days in the computation of average daily attendance (ADA) (per Section 41422) and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *Education Code* Section 46200, et seq.

If the school closure resulted from a power outage or impassable roads caused by inclement weather, state the number of school closure days for the same conditions in each of the last five years:

AFFIDAVIT OF GOVERNING BOARD MEMBERS

We, members constituting a majority of the governing board of the Western Placer Unified School District, hereby swear (or affirm) that the foregoing statements are true and are based on official district records.

Printed Names	Signatures
Paul Carras, President	
Paul Long, Vice President	
Kris Wyatt, Clerk	
Damian Armitage, Member	
Brian Haley, Member	

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 20th day of September, 2011.

Signature, Title _____

of Placer County, California

Contact/Individual responsible for preparing this form:

Name: Carrie Carlson Title: Director, Business Services

Phone : (916) 434-5095 Fax : (916) 645-5205 E-mail: ccarlson@wpusd.k12.ca.us

AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

Signature, County Superintendent of Schools _____

Date:_____

Subscribed and sworn (or affirmed) before me, this ____day of _____, 2___.

Signature, Title _____

of _____County, California

Contact/Individual responsible for preparing this form:

Name:_____ Title:_____

Phone:_____ Fax : _____E-mail: _____

4.6.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Student Discipline/Stipulated Expulsion Student #11-12 A, B & C

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michael Doherty
District Hearing Officer

ENCLOSURES:
N/A

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 20, 2011

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will take action to approve the Stipulated Expulsion for Students: as agreed upon between Parents and District Staff.

RECOMMENDATION:

The Administration recommends the Board of Trustees approve the Stipulated Expulsions: #11-12 A, B, & C

wp/rk/factform

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Notice of Public Hearing re Sufficient Instructional Materials to Be Held October 4, 2011

AGENDA ITEM AREA:
Information

REQUESTED BY:
Mary Boyle

ENCLOSURES:
CDE Curriculum Cycle
WPUSD Textbook Adoptions

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Requirement for State Funding

MEETING DATE:
September 20, 2011

BACKGROUND:

Education Code 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient standards-aligned textbooks or instructional materials for students in each of its schools. A ten-day notice of the public hearing is required. Notices of Public Hearing were sent to news media and to our local schools on September 14, 2011. Our Public Hearing will be held on October 4, 2011.

This notice has been sent to our local major print media and is posted as required.

RECOMMENDATION:

Information Only - Notice of Public Hearing October 4, 2011.

wp/rk/factform

California Department of Education
Curriculum Framework and Instructional Resources Division
Schedule for Curriculum Framework Developmenmt K-12 and Adoption of Instructional Materials K-8

Calendar Year		05	06	07	08	09	10	11	12	13	14	15	16	17
Academic content standards and SBE adopted instructional materials	History-Social Science	A				Fc		A				Fc		A
	Science		A				Fc		A				Fc	
	Mathematics	Fc		A				Fc		A				Fc
	Reading/Language Arts/ELD		Fc		A				Fc		A			
Content standards and SBE adopted instructional materials	Visual & Performing Arts		A						Fc		A			
SBE adopted instructional materials, will have content standards	Foreign Language					SFc		A						
SBE adopted instructional materials, will have content standards	Health					S	Fc		A					
Model content standards, no SBE adopted materials	Physical Education	S		F								F		

DRAFT ONLY - This timeline has not been approved by the SBE

A = Primary Adoption
c = Evaluation Criteria
F = Framework
ELD = English Language Development
S = Standards to be adopted by SBE
SBE = State Board of Education

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approve Resolution 11/12.4 to Adopt the 2010-11 Western Placer Unified School District Gann Limit

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes,
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

2010-11 Unaudited Actuals

MEETING DATE:

September 20, 2011

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 11/12.4 to adopt the 2011-12 Western Placer Unified School District Gann Limit.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2011-12 Gann Limit
Resolution No. 11/12.4

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ADOPTING THE 2011-12)
GANN LIMIT)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 20th day of September, 2011, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

WHEREAS, in the provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies including school districts; and

WHEREAS, the District must establish a Gann Limit for the 2010-11 fiscal year and a projected Gann Limit for the 2011-12 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann Limits for the 2010-11 and 2011-12 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2010-11 and 2011-12 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was duly passed by the Governing Board of the Western Placer Unified School District on the 20th day of September, 2011.

_____
President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

_____
Clerk, Governing Board
Western Placer Unified School District

7.2.1

	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)	33,084,410.60		33,084,410.60			32,592,302.49
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,202.02		6,202.02			6,268.75
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)	6,268.75		6,268.75	6,268.75		6,268.75
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,268.75			6,268.75
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)			6,268.75			6,268.75
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)	343,906.58		343,906.58	339,053.00		339,053.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7.74		7.74	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,578,077.00		30,578,077.00	27,799,643.00		27,799,643.00
5. Unsecured Roll Taxes (Object 8042)	807,764.07		807,764.07	852,390.00		852,390.00
6. Prior Years' Taxes (Object 8043)	(12,007.41)		(12,007.41)	0.00		0.00
7. Supplemental Taxes (Object 8044)	214,931.86		214,931.86	242,014.00		242,014.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	490,985.66		490,985.66	623,993.00		623,993.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	372,353.76		372,353.76	114,211.00		114,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(8,596,795.00)		(8,596,795.00)	(9,513,453.00)		(9,513,453.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,199,224.26	0.00	24,199,224.26	20,457,851.00	0.00	20,457,851.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	24,199,224.26	0.00	24,199,224.26	20,457,851.00	0.00	20,457,851.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			496,981.03			474,161.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			496,981.03			474,161.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,515,546.50		9,515,546.50	12,978,000.00		12,978,000.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,568,282.00)		(1,568,282.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	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)	2,158,286.00		2,158,286.00	1,587,000.00		1,587,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	10,105,550.50	0.00	10,105,550.50	14,565,000.00	0.00	14,565,000.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	196,067.00		196,067.00	200,490.00		200,490.00
38. TOTAL STATE AID (Lines C36 plus C37)	10,301,617.50	0.00	10,301,617.50	14,765,490.00	0.00	14,765,490.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,758,663.42		45,758,663.42	45,634,848.00		45,634,848.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	179,952.47		179,952.47	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2010-11 Actual**			**2011-12 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,084,410.60			32,592,302.49
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0108			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			32,592,302.49			33,410,369.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,199,224.26			20,457,851.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			752,250.00			752,250.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			8,890,059.26			13,426,679.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,890,059.26			13,426,679.28
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])			130,642.10			74,414.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,329,866.36			20,532,265.50
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)			8,759,417.16			13,352,264.78
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,329,866.36			
b. State Subventions (Line D8)			8,759,417.16			
c. Less: Excluded Appropriations (Line C23)			496,981.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			32,592,302.49			

7.23

	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)			0.00			
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						
Summary	2010-11 Actual			2011-12 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			32,592,302.49			33,410,369.28
12. Appropriations Subject to the Limit (Line D9d)			32,592,302.49			

* 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.

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

7.24

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approval of the 2010-11 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 20, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2010-11 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund
General Fund expenditures exceeded revenues by $5,996,679, leaving an ending fund balance of $8,621,759. Unrestricted fund balance declined by $5,672,346 and restricted fund balance declined by $324,333. While the deficit is $966,000 less than the estimated actuals presented in June 2011 with the adopted budget, it is important to review the line item changes. Revenues are greater than estimated by $200k due primarily to increased state revenues. Expenditures and other outgo are $750k less than estimated due to savings in supplies and other operating expenses for the year. Approximately $875k of the unrestricted ending fund balance will be carried over and immediately budgeted in 2011-12. This will be discussed further below.

Deficit spending is budgeted for the current and subsequent years. Staff plans to reconvene the Budget Committee later this month to identify budget cut recommendations for the Board. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must align spending with revenue to maintain a healthy financial status.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

The results of 2010-11 and the current projections are below:

	2010-11 Unaudited Actuals Combined	State Budget 2011-12 Combined	Projection 2012-13 Combined
Revenue			
Revenue Limit Sources	33,105,656	34,293,582	37,001,528
Federal Revenue	3,000,438	3,090,622	1,903,259
State Revenue	6,403,700	5,113,203	4,652,552
Local Revenue	3,248,869	3,137,441	2,936,441
Total Revenue	**45,758,663**	**45,634,848**	**46,493,780**
Expenditures			
Certificated Salaries	25,437,730	24,260,705	25,167,293
Classified Salaries	7,416,724	7,025,415	7,246,387
Benefits	10,565,864	10,928,231	11,583,730
Books and Supplies	2,409,874	2,879,729	2,254,729
Other Services & Oper. Exp	4,190,432	4,080,136	3,990,136
Capital Outlay	563,153	251,383	75,383
Other Outgo 7xxx	1,398,468	1,422,268	1,422,268
Transfer of Indirect 73xx	(97,969)	(102,867)	(102,867)
Unidentified Budget Cuts	-	-	(4,000,000)
Total Expenditures	**51,884,276**	**50,745,000**	**47,637,059**
Deficit/Surplus	(6,125,613)	(5,110,152)	(1,143,279)
Transfers In	336,451	500,000	-
Transfers out	(207,518)	(128,169)	(130,000)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(5,996,680)	(4,738,321)	(1,273,279)
Beginning Balance	14,618,439	8,621,759	3,883,438
Ending Balance	**8,621,759**	**3,883,438**	**2,610,159**
Ending Balance as a % of Total Outgo	***16.55%***	***7.63%***	***5.46%***

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Budget to Actual

Each year our actual activity varies from our budgeted projections. The significant differences between the District's Estimated Actuals, as of Budget Adoption, and the final Unaudited Actuals are:

	2010-11 Estimated Actuals Combined	2010-11 Unaudited Actuals Combined	$ Variance	
Revenue				
Revenue Limit Sources	33,078,858	33,105,656	26,798	
Federal Revenue	3,086,544	3,000,438	(86,106)	1
State Revenue	6,218,383	6,403,700	185,317	2
Local Revenue	3,159,742	3,248,869	89,127	3
Total Revenue	**45,543,527**	**45,758,663**	**215,136**	
Expenditures				
Certificated Salaries	25,425,131	25,437,730	12,599	
Classified Salaries	7,401,709	7,416,724	15,015	
Benefits	10,628,868	10,565,864	(63,004)	
Books and Supplies	2,874,053	2,409,874	(464,179)	4
Other Services & Oper. Exp	4,470,357	4,190,432	(279,925)	5
Capital Outlay	591,829	563,153	(28,676)	
Other Outgo 7xxx	1,421,895	1,398,468	(23,427)	
Transfer of Indirect 73xx	(110,785)	(97,969)	12,816	
Total Expenditures	**52,703,057**	**51,884,276**	**(818,781)**	
Deficit/Surplus	(7,159,530)	(6,125,613)	**(829,392)**	
Transfers In	336,451	336,451	-	
Transfers out	(139,814)	(207,518)	(67,704)	6
Contributions to Restricted	-	-	-	
Net increase (decrease) in Fund Balance	(6,962,893)	(5,996,680)	966,213	
Beginning Balance	14,618,439	14,618,439		
Ending Balance	**7,655,546**	**8,621,759**	**966,213**	
Ending Balance as a % of Total Outgo	***14.49%***	***16.55%***		

Notes for Unaudited Actuals changes:

1. Various federal programs had carryforward balances; recognize the revenue when they are spent.
2. Updated State lottery projection greater than previous projection (unrestricted and restricted); increase in Special Education AB602 revenues.
3. E-rate and MAA revenues were both greater than anticipated.
4. Primarily unspent categorical funds that will carry over to 2011-12.
5. Reduction in CSOC liability ($70,000); unspent categoricals that will carry over to 2011-12.
6. Transfer of unspent Maintenance funds to the Deferred Maintenance Fund.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Unspent Program Funds

Of the difference in ending fund balance from Estimated Actuals to Unaudited Actuals, $875,263 is attributable to unspent program funds, such as Tier III, teacher lottery, and site co-curricular funds, which will carry over to 2011-12. When the first interim report is presented in December, staff will request that the Board increase the 2011-12 unrestricted expenditure budgets by $875,263 for these carryovers. Overall, this carryover will have no effect on the budgeted 2011-12 unrestricted ending fund balance. The change is that the funds will be spent in 2011-12 instead of 2010-11. The table below illustrates the difference.

	2011-12 State Budget	2010-11 Unaudited Actuals
2010-11 Beginning Unrestricted Fund Balance	13,865,936	13,865,936
2010-11 Unrestricted Expenditures in Excess of Revenues	(6,460,560)	(5,672,346)
2010-11 Unrestricted Ending Fund Balance	7,405,376	8,193,590
2011-12 Unrestricted Expenditures In Excess of Revenues	(4,794,567)	(4,794,567)
Unrestricted Designated Carryover (budgeted but not spent in 2010-11)		(875,263)
Other Differences between Estimated and Unaudited Actuals		87,049
2011-12 Unrestricted Ending Fund Balance	**2,610,809**	**2,610,809**

Detail of the $875,263 unrestricted designated carryover discussed above, is shown on the following page.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Resource	Program	Amount
0000	Site Co-Curricular Funds	105,662
0055	CAHSEE	18,509
0102	MAA	135,457
0105	Lowe's Grant	1,525
0107	Tutorial	32,950
0110	E-Rate	59,479
0140	GATE	5,113
0156	IMFRP	67,606
0271	Peer Assistance and Review	133,603
0294	Staff Development Math	107,066
0393	Professional Dev. Block Grant	32,942
0395	SLIG	76,003
0405	School Safety & Violence Prev.	5,000
0760	Arts & Music Block Grant	26,249
1100	Unrestricted Lottery	68,099
	Total	**875,263**

Categorical Fund Balances

As in 2009-10, the District transferred funds from some of its unrestricted State Tier III programs into the general operating budget. In addition, SFSF and ARRA carryover funds provided the district with opportunities to use categorical funding to pay for unrestricted expenses on a one-time basis. The District will utilize one-time Education Jobs Funds of $1.2 million to fund some positions in 2011-12.

Enrollment and ADA

Enrollment is budgeted to be flat in 2011-12 and 12-13. As of the second week of school, actual 2011-12 enrollment is 6,589. The ADA increase in 2010-11 was 1%. As with enrollment, 2011-12 ADA is projected to be flat. We will continue to watch the enrollment and ADA trends closely and report back with recommendations in the form of budget revisions during the year.

Next Steps

Given the current uncertainties with the budget, this fall will need to be spent identifying our budget reduction strategies in conjunction with the Budget Committee and the Board. As mentioned above, the District will be convening the Budget Committee shortly, in order to identify and recommend to the Board $4 million in budget reductions for the 2012-13 school year.

As a reminder, the first interim report, which will contain the $875k unrestricted carryover budgets, will document all changes to the budget through October 31. The report will be presented at the December 20, 2011 Board meeting for your review and action.

There is a large "prepaid expenditure" balance in the general fund at June 30, 2011. This is primarily made up of the 2011-12 PARS early retirement payment, which was paid in June. As a reminder, the district will be paying $383k annually, from 2011-12 through 2015-16, for the early retirement program.

The current Reserve for Economic Uncertainties is maintained at the 5% Board policy level.

On September 14, 2011, School Services of California published guidance for the first interim report. Their recommendations include the following three items:

- A line has been added in the body of the Dartboard that pertains to the possible Revenue Limit cut. If the trigger is pulled, revenue limits could be cut by up to 4%. The 4% maximum cut by type of district works out to approximately $260 per average daily attendance (ADA) for unified school districts, $300 per ADA for high school districts, and $250 per ADA for elementary school districts. However, each district's actual cut would be based on its specific revenue limit (Note: In the prior version of the Dartboard, this provision was displayed as a footnote because AB 114 prohibited districts from budgeting for this possible cut at adopted budget time).
- A line has been added in the body of the Dartboard that pertains to the possible cut in transportation funding. This reduction includes cuts of up to 50% of a district's Home-to-School and Special Education Transportation funding.
- A footnote has been added on the 2012-13 projected statutory cost-of-living adjustment (COLA). While a positive statutory COLA is projected for 2012-13, the state's ability to fund it is suspect. We are advising districts to have a contingency plan if the state decides against full funding of the statutory COLA.

District staff will work with the Placer County Office of Education to determine the specific impact on our first interim budget.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2010-11 unaudited actuals.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Return signed copies to Carrie

Date of Meeting: _____

T

Thx

2 RT. This report has been verified for accuracy b to Education Code Section 42100.

Date: _____

F reports, please contact:

For County Office of Education:	For School District:
	Carrie Carlson
Name	Name
	Director, Business Services
Title	Title
	(916) 434-5095
Telephone	Telephone
	ccarlson@wpusd.k12.ca.us
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

7.3.6

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.26%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$32,592,302.49
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$32,592,302.49
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	7.33%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$474,258.15
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	$1,361,812.07

7.3.7

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	31,464,294.59	1,641,362.00	33,105,656.59	32,741,209.00	1,552,373.00	34,293,582.00	3.6%
2) Federal Revenue		8100-8299	800.59	2,999,636.61	3,000,437.20	721.00	3,089,901.00	3,090,622.00	3.0%
3) Other State Revenue		8300-8599	5,051,040.14	1,352,660.19	6,403,700.33	3,887,400.00	1,225,803.00	5,113,203.00	-20.2%
4) Other Local Revenue		8600-8799	1,059,749.77	2,189,119.53	3,248,869.30	861,103.00	2,276,338.00	3,137,441.00	-3.4%
5) TOTAL, REVENUES			37,575,885.09	8,182,778.33	45,758,663.42	37,490,433.00	8,144,415.00	45,634,848.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,291,146.08	4,146,584.64	25,437,730.72	19,860,292.00	4,400,413.00	24,260,705.00	-4.6%
2) Classified Salaries		2000-2999	4,238,972.10	3,177,750.80	7,416,722.90	3,945,080.00	3,080,335.00	7,025,415.00	-5.3%
3) Employee Benefits		3000-3999	7,942,762.09	2,623,102.30	10,565,864.39	8,191,608.00	2,736,623.00	10,928,231.00	3.4%
4) Books and Supplies		4000-4999	1,625,161.61	784,711.80	2,409,873.41	2,273,357.00	606,372.00	2,879,729.00	19.5%
5) Services and Other Operating Expenditures		5000-5999	3,552,756.47	637,676.02	4,190,432.49	3,298,414.00	781,722.00	4,080,136.00	-2.6%
6) Capital Outlay		6000-6999	8,219.98	554,932.65	563,152.63	10,000.00	241,383.00	251,383.00	-55.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,398,468.00	0.00	1,398,468.00	1,422,268.00	0.00	1,422,268.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(772,678.92)	674,709.81	(97,969.11)	(666,019.00)	563,152.00	(102,867.00)	5.0%
9) TOTAL, EXPENDITURES			39,284,807.41	12,599,468.02	51,884,275.43	38,335,000.00	12,410,000.00	50,745,000.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,708,922.32)	(4,416,689.69)	(6,125,612.01)	(844,567.00)	(4,265,585.00)	(5,110,152.00)	-16.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	336,451.00	0.00	336,451.00	500,000.00	0.00	500,000.00	48.6%
b) Transfers Out		7600-7629	147,518.52	60,000.00	207,518.52	128,169.00	0.00	128,169.00	-38.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,152,356.53)	4,152,356.53	0.00	(4,321,714.00)	4,321,714.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,963,424.05)	4,092,356.53	128,932.48	(3,949,883.00)	4,321,714.00	371,831.00	188.4%

7,3,8

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,672,346.37)	(324,333.16)	(5,996,679.53)	(4,794,450.00)	56,129.00	(4,738,321.00)	-21.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
2) Ending Balance, June 30 (E + F1e)			8,193,589.49	428,169.88	8,621,759.37	3,399,139.49	484,298.88	3,883,438.37	-55.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	2,000.00	0.00	2,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	413,678.53	4,645.40	418,323.93				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	425,569.05	425,569.05				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,604,590.00	0.00	2,604,590.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	875,263.00	0.00	875,263.00				
Unrestricted Carryover Balances	0000	9780	875,263.00		875,263.00				
c) Undesignated Amount		9790	4,298,057.96	(2,044.57)	4,296,013.39				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				2,000.00	0.00	2,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	484,298.88	484,298.88	

7.3.9

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	2010-11 Unaudited Actuals Restricted (B)	2010-11 Unaudited Actuals Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	2011-12 Budget Restricted (E)	2011-12 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,900,947.00	0.00	2,900,947.00	
Unassigned/Unappropriated Amount		9790				496,192.49	0.00	496,192.49	

2310

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,596,266.95	562,932.56	9,159,199.51				
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	2,000.00	0.00	2,000.00				
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	5,179,319.94	1,341,653.46	6,520,973.40				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	62,276.13	2,490.36	64,766.49				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	413,678.53	4,645.40	418,323.93				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			14,253,541.55	1,911,721.78	16,165,263.33				
H. LIABILITIES									
1) Accounts Payable		9500	6,052,284.54	309,734.01	6,362,018.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,667.52	60,000.00	67,667.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	1,113,817.89	1,113,817.89				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			6,059,952.06	1,483,551.90	7,543,503.96				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,193,589.49	428,169.88	8,621,759.37				

2.3.11

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,515,546.50	0.00	9,515,546.50	12,978,000.00	0.00	12,978,000.00	36.4%
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	(1,568,282.00)	0.00	(1,568,282.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	343,906.58	0.00	343,906.58	339,053.00	0.00	339,053.00	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7.74	0.00	7.74	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	30,578,077.00	0.00	30,578,077.00	27,799,643.00	0.00	27,799,643.00	-9.1%
Unsecured Roll Taxes		8042	807,764.07	0.00	807,764.07	852,390.00	0.00	852,390.00	5.5%
Prior Years' Taxes		8043	(12,007.41)	0.00	(12,007.41)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	214,931.86	0.00	214,931.86	242,014.00	0.00	242,014.00	12.6%
Education Revenue Augmentation Fund (ERAF)		8045	490,985.66	0.00	490,985.66	623,993.00	0.00	623,993.00	27.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	268,905.00	0.00	268,905.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	44,794.59	0.00	44,794.59	30,706.00	0.00	30,706.00	-31.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			40,684,629.59	0.00	40,684,629.59	42,865,799.00	0.00	42,865,799.00	5.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(712,969.00)		(712,969.00)	(702,874.00)		(702,874.00)	-1.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

7.3.12

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education ADA Transfer	6500	8091		712,973.00	712,973.00		702,874.00	702,874.00	-1.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	89,429.00	0.00	89,429.00	91,737.00	0.00	91,737.00	2.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,596,795.00)	0.00	(8,596,795.00)	(9,513,453.00)	0.00	(9,513,453.00)	10.7%
Property Taxes Transfers		8097	0.00	928,389.00	928,389.00	0.00	849,499.00	849,499.00	-8.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,464,294.59	1,641,362.00	33,105,656.59	32,741,209.00	1,552,373.00	34,293,582.00	3.6%
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	1,338,976.83	1,338,976.83	0.00	1,016,725.00	1,016,725.00	-24.1%
Special Education Discretionary Grants		8182	0.00	178,775.00	178,775.00	0.00	144,207.00	144,207.00	-19.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,340,102.92	1,340,102.92		1,846,121.00	1,846,121.00	37.8%
Vocational and Applied Technology Education	3500-3699	8290		15,802.38	15,802.38		18,150.00	18,150.00	14.9%
Safe and Drug Free Schools	3700-3799	8290		8,542.39	8,542.39		4,698.00	4,698.00	-45.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	800.59	117,437.09	118,237.68	721.00	60,000.00	60,721.00	-48.6%
TOTAL, FEDERAL REVENUE			800.59	2,999,636.61	3,000,437.20	721.00	3,089,901.00	3,090,622.00	3.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		336,546.00	336,546.00		302,056.00	302,056.00	-10.2%
Economic Impact Aid	7090-7091	8311		399,733.00	399,733.00		359,760.00	359,760.00	-10.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,158,286.00	0.00	2,158,286.00	1,587,000.00	0.00	1,587,000.00	-26.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	250,849.00	0.00	250,849.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	756,701.04	131,396.31	888,097.35	694,416.00	109,480.00	803,896.00	-9.5%
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		1,049.22	1,049.22		0.00	0.00	-100.0%
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%

7.3.14

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,885,204.10	483,935.66	2,369,139.76	1,605,984.00	454,507.00	2,060,491.00	-13.0%
TOTAL, OTHER STATE REVENUE			5,051,040.14	1,352,660.19	6,403,700.33	3,887,400.00	1,225,803.00	5,113,203.00	-20.2%

7.3.15

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	58,654.17	0.00	58,654.17	83,505.00	0.00	83,505.00	42.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	11,983.00	11,983.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	161,042.75	0.00	161,042.75	145,000.00	0.00	145,000.00	-10.0%
Interest		8660	179,952.47	0.00	179,952.47	100,000.00	0.00	100,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	87,542.64	87,542.64	0.00	82,000.00	82,000.00	-6.3%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	146,722.00	0.00	146,722.00	162,598.00	0.00	162,598.00	10.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

7,3,10

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	513,378.38	181,828.23	695,206.61	370,000.00	176,383.00	546,383.00	-21.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,907,765.66	1,907,765.66		2,017,955.00	2,017,955.00	5.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,059,749.77	2,189,119.53	3,248,869.30	861,103.00	2,276,338.00	3,137,441.00	-3.4%
TOTAL, REVENUES			37,575,885.09	8,182,778.33	45,758,663.42	37,490,433.00	8,144,415.00	45,634,848.00	-0.3%

7.3.17

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,363,278.66	3,822,131.61	22,185,410.27	17,092,191.00	4,083,687.00	21,175,878.00	-4.6%
Certificated Pupil Support Salaries		1200	974,458.31	1,142.40	975,600.71	869,897.00	0.00	869,897.00	-10.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,919,873.68	162,294.10	2,082,167.78	1,865,329.00	159,716.00	2,025,045.00	-2.7%
Other Certificated Salaries		1900	33,535.43	161,016.53	194,551.96	32,875.00	157,010.00	189,885.00	-2.4%
TOTAL, CERTIFICATED SALARIES			21,291,146.08	4,146,584.64	25,437,730.72	19,860,292.00	4,400,413.00	24,260,705.00	-4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	249,672.92	1,515,130.59	1,764,803.51	201,024.00	1,488,525.00	1,689,549.00	-4.3%
Classified Support Salaries		2200	1,113,611.63	1,050,228.06	2,163,839.69	979,872.00	1,051,439.00	2,031,311.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	421,129.64	406,691.27	827,820.91	392,923.00	373,781.00	766,704.00	-7.4%
Clerical, Technical and Office Salaries		2400	2,122,744.64	160,854.12	2,283,598.76	2,064,050.00	153,463.00	2,217,513.00	-2.9%
Other Classified Salaries		2900	331,813.27	44,846.76	376,660.03	307,211.00	13,127.00	320,338.00	-15.0%
TOTAL, CLASSIFIED SALARIES			4,238,972.10	3,177,750.80	7,416,722.90	3,945,080.00	3,080,335.00	7,025,415.00	-5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,740,134.95	333,558.41	2,073,693.36	1,622,710.00	357,229.00	1,979,939.00	-4.5%
PERS		3201-3202	627,265.04	475,363.15	1,102,628.19	615,389.00	477,302.00	1,092,691.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	594,229.22	290,538.14	884,767.36	563,753.00	293,189.00	856,942.00	-3.1%
Health and Welfare Benefits		3401-3402	4,086,033.38	1,328,637.15	5,414,670.53	3,898,149.00	1,339,314.00	5,237,463.00	-3.3%
Unemployment Insurance		3501-3502	191,561.64	50,915.91	242,477.55	381,365.00	117,051.00	498,416.00	105.6%
Workers' Compensation		3601-3602	303,593.72	86,451.93	390,045.65	294,336.00	92,312.00	386,648.00	-0.9%
OPEB, Allocated		3701-3702	198,678.88	903.30	199,582.18	236,627.00	0.00	236,627.00	18.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	56,496.68	29,843.88	86,340.56	56,372.00	31,898.00	88,270.00	2.2%
Other Employee Benefits		3901-3902	144,768.58	26,890.43	171,659.01	522,907.00	28,328.00	551,235.00	221.1%
TOTAL, EMPLOYEE BENEFITS			7,942,762.09	2,623,102.30	10,565,864.39	8,191,608.00	2,736,623.00	10,928,231.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	378,412.50	94,690.44	473,102.94	305,378.00	70,000.00	375,378.00	-20.7%
Books and Other Reference Materials		4200	12,284.62	12,591.91	24,876.53	183.00	0.00	183.00	-99.3%

7.3.18

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	848,290.09	532,959.29	1,381,249.38	1,752,053.00	497,872.00	2,249,925.00	62.9%
Noncapitalized Equipment		4400	386,174.40	144,470.16	530,644.56	215,743.00	38,500.00	254,243.00	-52.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,625,161.61	784,711.80	2,409,873.41	2,273,357.00	606,372.00	2,879,729.00	19.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	49,349.53	43,275.97	92,625.50	110,864.00	21,742.00	132,606.00	43.2%
Dues and Memberships		5300	23,188.73	695.00	23,883.73	23,200.00	0.00	23,200.00	-2.9%
Insurance		5400 - 5450	298,323.40	0.00	298,323.40	314,813.00	0.00	314,813.00	5.5%
Operations and Housekeeping Services		5500	1,690,276.20	1,069.19	1,691,345.39	1,592,000.00	5,000.00	1,597,000.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,180.99	56,531.64	286,712.63	163,474.00	67,000.00	230,474.00	-19.6%
Transfers of Direct Costs		5710	49,189.29	(49,189.29)	0.00	30,000.00	(30,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,121,400.74	581,629.85	1,703,030.59	959,693.00	700,980.00	1,660,673.00	-2.5%
Communications		5900	90,847.59	3,663.66	94,511.25	104,370.00	17,000.00	121,370.00	28.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,552,756.47	637,676.02	4,190,432.49	3,298,414.00	781,722.00	4,080,136.00	-2.6%

7.3.19.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,219.98	554,932.65	563,152.63	10,000.00	241,383.00	251,383.00	-55.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,219.98	554,932.65	563,152.63	10,000.00	241,383.00	251,383.00	-55.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,393,152.00	0.00	1,393,152.00	1,416,579.00	0.00	1,416,579.00	1.7%
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%

7.3.20

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	1,579.65	0.00	1,579.65	973.00	0.00	973.00	-38.4%
Other Debt Service - Principal		7439	3,736.35	0.00	3,736.35	4,716.00	0.00	4,716.00	26.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,398,468.00	0.00	1,398,468.00	1,422,268.00	0.00	1,422,268.00	1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(674,709.81)	674,709.81	0.00	(563,152.00)	563,152.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,969.11)	0.00	(97,969.11)	(102,867.00)	0.00	(102,867.00)	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(772,678.92)	674,709.81	(97,969.11)	(666,019.00)	563,152.00	(102,867.00)	5.0%
TOTAL, EXPENDITURES			39,284,807.41	12,599,468.02	51,884,275.43	38,335,000.00	12,410,000.00	50,745,000.00	-2.2%

9,321

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	336,451.00	0.00	336,451.00	500,000.00	0.00	500,000.00	48.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			336,451.00	0.00	336,451.00	500,000.00	0.00	500,000.00	48.6%
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	60,000.00	60,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	147,518.52	0.00	147,518.52	128,169.00	0.00	128,169.00	-13.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			147,518.52	60,000.00	207,518.52	128,169.00	0.00	128,169.00	-38.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

7,322

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,152,356.53)	4,152,356.53	0.00	(4,321,714.00)	4,321,714.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,152,356.53)	4,152,356.53	0.00	(4,321,714.00)	4,321,714.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,963,424.05)	4,092,356.53	128,932.48	(3,949,883.00)	4,321,714.00	371,831.00	188.4%

7.3.23

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	31,464,294.59	1,641,362.00	33,105,656.59	32,741,209.00	1,552,373.00	34,293,582.00	5.7%
2) Federal Revenue		8100-8299	800.59	2,999,636.61	3,000,437.20	721.00	3,089,901.00	3,090,622.00	3.0%
3) Other State Revenue		8300-8599	5,051,040.14	1,352,660.19	6,403,700.33	3,887,400.00	1,225,803.00	5,113,203.00	-20.2%
4) Other Local Revenue		8600-8799	1,059,749.77	2,189,119.53	3,248,869.30	861,103.00	2,276,338.00	3,137,441.00	-3.4%
5) TOTAL, REVENUES			37,575,885.09	8,182,778.33	45,758,663.42	37,490,433.00	8,144,415.00	45,634,848.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,955,771.34	7,675,652.10	32,631,423.44	24,608,622.00	7,801,923.00	32,410,545.00	-0.7%
2) Instruction - Related Services	2000-2999		4,319,788.21	775,006.91	5,094,795.12	4,272,901.00	945,799.00	5,218,700.00	2.4%
3) Pupil Services	3000-3999		1,583,852.91	1,970,912.87	3,554,765.78	1,425,168.00	1,657,957.00	3,083,125.00	-13.3%
4) Ancillary Services	4000-4999		569,283.00	356,051.55	925,334.55	634,675.00	360,000.00	994,675.00	7.5%
5) Community Services	5000-5999		109,141.37	11,990.97	121,132.34	122,708.00	0.00	122,708.00	1.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,707,261.21	789,421.71	3,496,682.92	2,288,719.00	568,152.00	2,856,871.00	-18.3%
8) Plant Services	8000-8999		3,641,241.37	1,020,431.91	4,661,673.28	3,559,939.00	1,076,169.00	4,636,108.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,398,468.00	0.00	1,398,468.00	1,422,268.00	0.00	1,422,268.00	1.7%
10) TOTAL, EXPENDITURES			39,284,807.41	12,599,468.02	51,884,275.43	38,335,000.00	12,410,000.00	50,745,000.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,708,922.32)	(4,416,689.69)	(6,125,612.01)	(844,567.00)	(4,265,585.00)	(5,110,152.00)	-16.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	336,451.00	0.00	336,451.00	500,000.00	0.00	500,000.00	48.6%
b) Transfers Out		7600-7629	147,518.52	60,000.00	207,518.52	128,169.00	0.00	128,169.00	-38.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,152,356.53)	4,152,356.53	0.00	(4,321,714.00)	4,321,714.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,963,424.05)	4,092,356.53	128,932.48	(3,949,883.00)	4,321,714.00	371,831.00	188.4%

7.3.24

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,672,346.37)	(324,333.16)	(5,996,679.53)	(4,794,450.00)	56,129.00	(4,738,321.00)	-21.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,935.86	752,503.04	14,618,438.90	8,193,589.49	428,169.88	8,621,759.37	-41.0%
2) Ending Balance, June 30 (E + F1e)			8,193,589.49	428,169.88	8,621,759.37	3,399,139.49	484,298.88	3,883,438.37	-55.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	2,000.00	0.00	2,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	413,678.53	4,645.40	418,323.93				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	425,569.05	425,569.05				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,604,590.00	0.00	2,604,590.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	875,263.00	0.00	875,263.00				
Unrestricted Carryover Balances	0000	9780	*875,263.00*		*875,263.00*				
c) Undesignated Amount		9790	4,298,057.96	(2,044.57)	4,296,013.39				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				2,000.00	0.00	2,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	

1,325

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals Unrestricted (A)	2010-11 Unaudited Actuals Restricted (B)	2010-11 Unaudited Actuals Total Fund col. A + B (C)	2011-12 Budget Unrestricted (D)	2011-12 Budget Restricted (E)	2011-12 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Restricted		9740				0.00	484,298.88	484,298.88	
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				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,900,947.00	0.00	2,900,947.00	
Unassigned/Unappropriated Amount		9790				496,192.49	0.00	496,192.49	

7,326

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	10,000.00
5640	Medi-Cal Billing Option	91,724.17	120,622.17
6010	After School Education and Safety (ASES)	0.00	0.83
6300	Lottery: Instructional Materials	79,659.49	82,259.49
7091	Economic Impact Aid: Limited English Proficiency (LEP)	111,286.79	128,517.79
9010	Other Restricted Local	142,898.60	142,898.60
Total, Restricted Balance		425,569.05	484,298.88

7,3,27

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	48,322.00	48,322.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,011.70	100,000.00	8.7%
5) TOTAL, REVENUES			140,333.70	148,322.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	117,846.19	101,736.00	-13.7%
2) Classified Salaries		2000-2999	75,566.61	65,649.00	-13.1%
3) Employee Benefits		3000-3999	63,475.29	57,605.00	-9.2%
4) Books and Supplies		4000-4999	9,519.58	6,650.00	-30.1%
5) Services and Other Operating Expenditures		5000-5999	2,620.91	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,454.55	5,893.00	8.0%
9) TOTAL, EXPENDITURES			274,483.13	237,533.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,149.43)	(89,211.00)	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,998.97	128,169.00	-8.5%
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			139,998.97	128,169.00	-8.5%

7.328

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,849.54	38,958.00	566.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,514.92	18,364.46	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,514.92	18,364.46	46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,514.92	18,364.46	46.7%
2) Ending Balance, June 30 (E + F1e)			18,364.46	57,322.46	212.1%
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	28,950.72		
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	(10,586.26)		
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		60,315.72	
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		(2,993.26)	

7-3.29

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(35,511.09)		
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	69,287.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	147.97		
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			33,924.46		
H. LIABILITIES					
1) Accounts Payable		9500	8,515.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,044.91		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			15,560.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			18,364.46		

7.3.30

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	48,322.00	48,322.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

7-331

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	(471.70)	0.00	-100.0%
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	92,483.40	100,000.00	8.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,011.70	100,000.00	8.7%
TOTAL, REVENUES			140,333.70	148,322.00	5.7%

7332

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	89,730.99	80,023.00	-10.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	28,115.20	21,713.00	-22.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			117,846.19	101,736.00	-13.7%
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	40,768.61	40,619.00	-0.4%
Clerical, Technical and Office Salaries		2400	32,503.68	24,030.00	-26.1%
Other Classified Salaries		2900	2,294.32	1,000.00	-56.4%
TOTAL, CLASSIFIED SALARIES			75,566.61	65,649.00	-13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,337.40	8,312.00	-11.0%
PERS		3201-3202	12,827.83	11,241.00	-12.4%
OASDI/Medicare/Alternative		3301-3302	7,217.93	6,206.00	-14.0%
Health and Welfare Benefits		3401-3402	28,990.38	25,653.00	-11.5%
Unemployment Insurance		3501-3502	1,407.02	2,611.00	85.6%
Workers' Compensation		3601-3602	2,310.33	2,060.00	-10.8%
OPEB, Allocated		3701-3702	152.63	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	588.44	409.00	-30.5%
Other Employee Benefits		3901-3902	643.33	1,113.00	73.0%
TOTAL, EMPLOYEE BENEFITS			63,475.29	57,605.00	-9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,204.41	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,315.17	6,650.00	25.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,519.58	6,650.00	-30.1%

7.3.33

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	1,377.74	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,097.45	0.00	-100.0%
Communications		5900	145.72	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,620.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%

7.334

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	5,454.55	5,893.00	8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,454.55	5,893.00	8.0%
TOTAL, EXPENDITURES			274,483.13	237,533.00	-13.5%

7.3.3S

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	139,998.97	128,169.00	-8.5%
(a) TOTAL, INTERFUND TRANSFERS IN			139,998.97	128,169.00	-8.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			139,998.97	128,169.00	-8.5%

7.3.36

Western Placer Unified
Placer County

Unaudited Actuals
Adult Education Fund
Expenditures by Function

31 66951 0000000
Form 11

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	48,322.00	48,322.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,011.70	100,000.00	8.7%
5) TOTAL, REVENUES			140,333.70	148,322.00	5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		111,333.78	96,000.00	-13.8%
2) Instruction - Related Services	2000-2999		89,391.93	68,251.00	-23.6%
3) Pupil Services	3000-3999		67,275.42	67,389.00	0.2%
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		5,454.55	5,893.00	8.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,027.45	0.00	-100.0%
10) TOTAL, EXPENDITURES			274,483.13	237,533.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(134,149.43)	(89,211.00)	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	139,998.97	128,169.00	-8.5%
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			139,998.97	128,169.00	-8.5%

7.3.37

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,849.54	38,958.00	566.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,514.92	18,364.46	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,514.92	18,364.46	46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,514.92	18,364.46	46.7%
2) Ending Balance, June 30 (E + F1e)			18,364.46	57,322.46	212.1%
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	28,950.72		
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	(10,586.26)		
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		60,315.72	
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		(2,993.26)	

7.338

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	28,950.72	60,315.72
Total, Restricted Balance		28,950.72	60,315.72

7,339

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	139,374.00	221,277.00	58.8%
4) Other Local Revenue		8600-8799	1,701.32	0.00	-100.0%
5) TOTAL, REVENUES			141,075.32	221,277.00	56.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	42,415.00	New
2) Classified Salaries		2000-2999	0.00	85,028.00	New
3) Employee Benefits		3000-3999	0.00	79,653.00	New
4) Books and Supplies		4000-4999	0.00	930.00	New
5) Services and Other Operating Expenditures		5000-5999	247,310.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,742.89	13,251.00	-20.9%
9) TOTAL, EXPENDITURES			290,052.89	221,277.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,977.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,519.55	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,519.55	0.00	-100.0%

7,340

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,458.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,458.02	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,458.02	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,458.02	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	1,760.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	(1,760.00)		
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	

7.341

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,019.72		
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	7,519.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,760.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			38,299.27		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,185.72		
4) Current Loans		9640			
5) Deferred Revenue		9650	34,113.55		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			38,299.27		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

7.342

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	113,374.00	221,277.00	95.2%
All Other State Revenue	All Other	8590	26,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			139,374.00	221,277.00	58.8%
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	1,701.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,701.32	0.00	-100.0%
TOTAL, REVENUES			141,075.32	221,277.00	56.9%

7.3.43

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	42,415.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	42,415.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	81,370.00	New
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	3,658.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	85,028.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,499.00	New
PERS		3201-3202	0.00	14,984.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	7,109.00	New
Health and Welfare Benefits		3401-3402	0.00	47,685.00	New
Unemployment Insurance		3501-3502	0.00	2,039.00	New
Workers' Compensation		3601-3602	0.00	1,608.00	New
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	1,548.00	New
Other Employee Benefits		3901-3902	0.00	1,181.00	New
TOTAL, EMPLOYEE BENEFITS			0.00	79,653.00	New
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	930.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	930.00	New

7.344

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	247,310.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			247,310.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	26,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,742.89	13,251.00	-20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,742.89	13,251.00	-20.9%
TOTAL, EXPENDITURES			290,052.89	221,277.00	-23.7%

7.3.45

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	33,519.55	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,519.55	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	0.00	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)			33,519.55	0.00	-100.0%

7.3.46

Western Placer Unified
Placer County

Unaudited Actuals
Child Development Fund
Expenditures by Function

31 66951 0000000
Form 12

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	139,374.00	221,277.00	58.8%
4) Other Local Revenue		8600-8799	1,701.32	0.00	-100.0%
5) TOTAL, REVENUES			141,075.32	221,277.00	56.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		247,310.00	148,162.00	-40.1%
2) Instruction - Related Services	2000-2999		0.00	59,864.00	New
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		16,742.89	13,251.00	-20.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			290,052.89	221,277.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,977.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,519.55	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,519.55	0.00	-100.0%

7.3.47

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,458.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,458.02	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,458.02	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,458.02	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	1,760.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	(1,760.00)		
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	

7.3.48

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

7.3.49

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	1,014,123.82	1,000,000.00	-1.4%
3) Other State Revenue		8300-8599	84,462.81	80,000.00	-5.3%
4) Other Local Revenue		8600-8799	755,269.85	739,500.00	-2.1%
5) TOTAL, REVENUES			1,853,856.48	1,819,500.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	672,308.63	669,383.00	-0.4%
3) Employee Benefits		3000-3999	313,486.24	328,568.00	4.8%
4) Books and Supplies		4000-4999	698,981.15	699,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,793.09	25,300.00	16.1%
6) Capital Outlay		6000-6999	24,348.63	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,771.67	83,726.00	10.5%
9) TOTAL, EXPENDITURES			1,806,689.41	1,805,977.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,167.07	13,523.00	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.3.50

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,167.07	13,523.00	-71.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,337.55	171,504.62	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,337.55	171,504.62	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,337.55	171,504.62	37.9%
2) Ending Balance, June 30 (E + F1e)			171,504.62	185,027.62	7.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	10,578.22		
Prepaid Expenditures		9713	255.00		
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	160,671.40		
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		185,027.62	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.51

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,131.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	142,902.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,578.22		
7) Prepaid Expenditures		9330	255.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			176,867.27		
H. LIABILITIES					
1) Accounts Payable		9500	5,011.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	351.42		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,362.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			171,504.62		

7.3-52

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,014,123.82	1,000,000.00	-1.4%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,014,123.82	1,000,000.00	-1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,462.81	80,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,462.81	80,000.00	-5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	704,426.88	700,000.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	734.22	500.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,108.75	39,000.00	-22.2%
TOTAL, OTHER LOCAL REVENUE			755,269.85	739,500.00	-2.1%
TOTAL, REVENUES			1,853,856.48	1,819,500.00	-1.9%

7.3.53

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	554,449.11	558,386.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	80,320.80	79,085.00	-1.5%
Clerical, Technical and Office Salaries		2400	32,498.40	31,912.00	-1.8%
Other Classified Salaries		2900	5,040.32	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			672,308.63	669,383.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,512.16	82,371.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	48,419.62	48,239.00	-0.4%
Health and Welfare Benefits		3401-3402	162,837.12	175,172.00	7.6%
Unemployment Insurance		3501-3502	4,568.68	10,152.00	122.2%
Workers' Compensation		3601-3602	7,846.10	8,008.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,302.56	4,626.00	7.5%
TOTAL, EMPLOYEE BENEFITS			313,486.24	328,568.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,506.74	56,000.00	-32.9%
Noncapitalized Equipment		4400	36,891.99	3,000.00	-91.9%
Food		4700	578,582.42	640,000.00	10.6%
TOTAL, BOOKS AND SUPPLIES			698,981.15	699,000.00	0.0%

7.3.54

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	747.68	1,000.00	33.7%
Dues and Memberships		5300	70.00	100.00	42.9%
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	2,172.62	1,500.00	-31.0%
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	18,151.79	20,700.00	14.0%
Communications		5900	651.00	2,000.00	207.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,793.09	25,300.00	16.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,348.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,348.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	75,771.67	83,726.00	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,771.67	83,726.00	10.5%
TOTAL, EXPENDITURES			1,806,689.41	1,805,977.00	0.0%

7.3.SS

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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7.3.56

Western Placer Unified
Placer County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

31 66951 0000000
Form 13

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	1,014,123.82	1,000,000.00	-1.4%
3) Other State Revenue		8300-8599	84,462.81	80,000.00	-5.3%
4) Other Local Revenue		8600-8799	755,269.85	739,500.00	-2.1%
5) TOTAL, REVENUES			1,853,856.48	1,819,500.00	-1.9%
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		1,730,917.74	1,722,251.00	-0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75,771.67	83,726.00	10.5%
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			1,806,689.41	1,805,977.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,167.07	13,523.00	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.3.57

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,167.07	13,523.00	-71.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,337.55	171,504.62	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,337.55	171,504.62	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,337.55	171,504.62	37.9%
2) Ending Balance, June 30 (E + F1e)			171,504.62	185,027.62	7.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	10,578.22		
Prepaid Expenditures		9713	255.00		
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	160,671.40		
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		185,027.62	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.58

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	185,027.62
Total, Restricted Balance		0.00	185,027.62

7.3.59

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,053.19	37,000.00	-2.8%
5) TOTAL, REVENUES			38,053.19	37,000.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,246.47	0.00	-100.0%
6) Capital Outlay		6000-6999	6,970.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			106,216.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,163.28)	37,000.00	-154.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	60,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	0.00	-100.0%

7.3.60

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,163.28)	37,000.00	-553.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,176,601.93	2,168,438.65	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,601.93	2,168,438.65	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,601.93	2,168,438.65	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,168,438.65	2,205,438.65	1.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,168,438.65		
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		2,205,438.65	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.61

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,109,014.65		
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	60,000.00		
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			2,169,014.65		
H. LIABILITIES					
1) Accounts Payable		9500	576.00		
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			576.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,168,438.65		

7,362

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,053.19	37,000.00	-2.8%
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			38,053.19	37,000.00	-2.8%
TOTAL, REVENUES			38,053.19	37,000.00	-2.8%

7.3.63

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

7.3.64

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,820.47	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,426.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,246.47	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,970.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,970.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			106,216.47	0.00	-100.0%

7.3.6S

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	60,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	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 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)			60,000.00	0.00	-100.0%

7.3.66

Western Placer Unified
Placer County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

31 66951 0000000
Form 14

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	38,053.19	37,000.00	-2.8%
5) TOTAL, REVENUES			38,053.19	37,000.00	-2.8%
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		106,216.47	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			106,216.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,163.28)	37,000.00	-154.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	60,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	0.00	-100.0%

7.3.67

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,163.28)	37,000.00	-553.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,176,601.93	2,168,438.65	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,601.93	2,168,438.65	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,601.93	2,168,438.65	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,168,438.65	2,205,438.65	1.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,168,438.65		
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		2,205,438.65	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

1.3.68

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

73.69

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	38,464.18	15,000.00	-61.0%
5) TOTAL, REVENUES			38,464.18	15,000.00	-61.0%
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)			38,464.18	15,000.00	-61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,451.00	500,000.00	48.6%
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			(336,451.00)	(500,000.00)	48.6%

7.3.70

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(297,986.82)	(485,000.00)	62.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,569,108.15	1,271,121.33	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,569,108.15	1,271,121.33	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,569,108.15	1,271,121.33	-19.0%
2) Ending Balance, June 30 (E + F1e)			1,271,121.33	786,121.33	-38.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,271,121.33		
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		786,121.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.71

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,271,121.33		
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	0.00		
10) TOTAL, ASSETS			1,271,121.33		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,271,121.33		

7.3.72

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	38,464.18	15,000.00	-61.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,464.18	15,000.00	-61.0%
TOTAL, REVENUES			38,464.18	15,000.00	-61.0%

7.3.73

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	336,451.00	500,000.00	48.6%
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			336,451.00	500,000.00	48.6%
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)			(336,451.00)	(500,000.00)	48.6%

7.3.74

Western Placer Unified
Placer County

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

31 66951 0000000
Form 17

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	38,464.18	15,000.00	-61.0%
5) TOTAL, REVENUES			38,464.18	15,000.00	-61.0%
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)			38,464.18	15,000.00	-61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,451.00	500,000.00	48.6%
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			(336,451.00)	(500,000.00)	48.6%

7,375

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(297,986.82)	(485,000.00)	62.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,569,108.15	1,271,121.33	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,569,108.15	1,271,121.33	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,569,108.15	1,271,121.33	-19.0%
2) Ending Balance, June 30 (E + F1e)			1,271,121.33	786,121.33	-38.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,271,121.33		
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		786,121.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.76

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

7.3.77

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,134,725.02	35,000.00	-96.9%
5) TOTAL, REVENUES			1,134,725.02	35,000.00	-96.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,818.87	19,803.00	-76.4%
3) Employee Benefits		3000-3999	31,062.25	7,609.00	-75.5%
4) Books and Supplies		4000-4999	8,650.31	4,000.00	-53.8%
5) Services and Other Operating Expenditures		5000-5999	243,768.58	82,500.00	-66.2%
6) Capital Outlay		6000-6999	1,214,759.91	60,000.00	-95.1%
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			1,582,059.92	173,912.00	-89.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(447,334.90)	(138,912.00)	-68.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	396,770.00	New
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	(396,770.00)	New

7.3.78

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,334.90)	(535,682.00)	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,271,277.09	1,823,942.19	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,271,277.09	1,823,942.19	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,271,277.09	1,823,942.19	-19.7%
2) Ending Balance, June 30 (E + F1e)			1,823,942.19	1,288,260.19	-29.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,823,942.19		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,288,260.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7,379

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,753,991.22		
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	70,416.94		
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			1,824,408.16		
H. LIABILITIES					
1) Accounts Payable		9500	465.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			465.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,823,942.19		

7.3.80

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	24,700.82	35,000.00	41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,110,024.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,134,725.02	35,000.00	-96.9%
TOTAL, REVENUES			1,134,725.02	35,000.00	-96.9%

7,381

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	83,818.87	19,803.00	-76.4%
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			83,818.87	19,803.00	-76.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,331.15	3,506.00	-75.5%
OASDI/Medicare/Alternative		3301-3302	5,368.76	1,252.00	-76.7%
Health and Welfare Benefits		3401-3402	7,436.20	1,833.00	-75.4%
Unemployment Insurance		3501-3502	579.79	302.00	-47.9%
Workers' Compensation		3601-3602	994.53	230.00	-76.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,503.04	360.00	-76.0%
Other Employee Benefits		3901-3902	848.78	126.00	-85.2%
TOTAL, EMPLOYEE BENEFITS			31,062.25	7,609.00	-75.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,327.58	2,000.00	-53.8%
Noncapitalized Equipment		4400	4,322.73	2,000.00	-53.7%
TOTAL, BOOKS AND SUPPLIES			8,650.31	4,000.00	-53.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,267.12	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	38,500.00	49,500.00	28.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.3.82

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	203,547.89	30,000.00	-85.3%
Communications		5900	453.57	3,000.00	561.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,768.58	82,500.00	-66.2%
CAPITAL OUTLAY					
Land		6100	0.00	60,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,123,758.91	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	91,001.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,214,759.91	60,000.00	-95.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,582,059.92	173,912.00	-89.0%

7,383

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	396,770.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	396,770.00	New

7,384

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(396,770.00)	New

7,385

Western Placer Unified
Placer County

Unaudited Actuals
Building Fund
Expenditures by Function

31 66951 0000000
Form 21

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	1,134,725.02	35,000.00	-96.9%
5) TOTAL, REVENUES			1,134,725.02	35,000.00	-96.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,582,059.92	173,912.00	-89.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,582,059.92	173,912.00	-89.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(447,334.90)	(138,912.00)	-68.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	396,770.00	New
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	(396,770.00)	New

7.3.86

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,334.90)	(535,682.00)	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,271,277.09	1,823,942.19	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,271,277.09	1,823,942.19	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,271,277.09	1,823,942.19	-19.7%
2) Ending Balance, June 30 (E + F1e)			1,823,942.19	1,288,260.19	-29.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,823,942.19		
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		1,288,260.19	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.87

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

7,388

Western Placer Unified
Placer County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

31 66951 0000000
Form 25

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	477,316.87	303,000.00	-36.5%
5) TOTAL, REVENUES			477,316.87	303,000.00	-36.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,683.18	63,162.00	17.7%
3) Employee Benefits		3000-3999	27,579.85	31,069.00	12.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,752.33	58,000.00	-15.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,262.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			160,277.36	152,231.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			317,039.51	150,769.00	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	0.00	-100.0%

7.3.89

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,039.51	150,769.00	784.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,057.65	77,097.16	28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,057.65	77,097.16	28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,057.65	77,097.16	28.4%
2) Ending Balance, June 30 (E + F1e)			77,097.16	227,866.16	195.6%
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	77,097.16		
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		227,866.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.90

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	80,472.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	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			80,472.16		
H. LIABILITIES					
1) Accounts Payable		9500	3,375.00		
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			3,375.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			77,097.16		

7,3.91

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	3,346.34	3,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	473,970.53	300,000.00	-36.7%
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			477,316.87	303,000.00	-36.5%
TOTAL, REVENUES			477,316.87	303,000.00	-36.5%

7.3.92

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,683.18	63,162.00	17.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,683.18	63,162.00	17.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,505.69	11,184.00	17.7%
OASDI/Medicare/Alternative		3301-3302	3,766.68	4,638.00	23.1%
Health and Welfare Benefits		3401-3402	12,223.80	12,224.00	0.0%
Unemployment Insurance		3501-3502	354.50	976.00	175.3%
Workers' Compensation		3601-3602	605.62	770.00	27.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	996.96	1,150.00	15.4%
Other Employee Benefits		3901-3902	126.60	127.00	0.3%
TOTAL, EMPLOYEE BENEFITS			27,579.85	31,069.00	12.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

7.3.93

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	14,275.00	8,000.00	-44.0%
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	54,477.33	50,000.00	-8.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,752.33	58,000.00	-15.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	760.16	0.00	-100.0%
Other Debt Service - Principal		7439	9,501.84	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,262.00	0.00	-100.0%
TOTAL, EXPENDITURES			160,277.36	152,231.00	-5.0%

7.3.94

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	0.00	-100.0%

7.3.9-S

Western Placer Unified
Placer County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

31 66951 0000000
Form 25

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	477,316.87	303,000.00	-36.5%
5) TOTAL, REVENUES			477,316.87	303,000.00	-36.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		82,604.43	94,231.00	14.1%
8) Plant Services	8000-8999		67,410.93	58,000.00	-14.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,262.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			160,277.36	152,231.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			317,039.51	150,769.00	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	0.00	-100.0%

7.3.96

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,039.51	150,769.00	784.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,057.65	77,097.16	28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,057.65	77,097.16	28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,057.65	77,097.16	28.4%
2) Ending Balance, June 30 (E + F1e)			77,097.16	227,866.16	195.6%
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	77,097.16		
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		227,866.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

73.97

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

7.3.98

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	4,049,341.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,689.87	100,000.00	755.4%
5) TOTAL, REVENUES			4,061,030.87	100,000.00	-97.5%
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	25,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	New
6) Capital Outlay		6000-6999	6,370.00	336,096.00	5176.2%
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			6,370.00	366,096.00	5647.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,054,660.87	(266,096.00)	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7,399

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,054,660.87	(266,096.00)	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,054,660.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,054,660.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,054,660.87	New
2) Ending Balance, June 30 (E + F1e)			4,054,660.87	3,788,564.87	-6.6%
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	4,054,660.87		
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		3,788,564.87	
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	

7,3.100

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,058,723.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	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			4,058,723.37		
H. LIABILITIES					
1) Accounts Payable		9500	4,062.50		
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			4,062.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,054,660.87		

7,3101

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,049,341.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,049,341.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,689.87	100,000.00	755.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,689.87	100,000.00	755.4%
TOTAL, REVENUES			4,061,030.87	100,000.00	-97.5%

7.3.102

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	10,000.00	New
Noncapitalized Equipment		4400	0.00	15,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	25,000.00	New

7,3,103

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,000.00	New
CAPITAL OUTLAY					
Land		6100	410.00	2,500.00	509.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,960.00	333,596.00	5497.2%
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			6,370.00	336,096.00	5176.2%
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					
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			6,370.00	366,096.00	5647.2%

7.3.104

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

7.310S

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)			0.00	0.00	0.0%

73,106

Western Placer Unified
Placer County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

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Form 35

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	4,049,341.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,689.87	100,000.00	755.4%
5) TOTAL, REVENUES			4,061,030.87	100,000.00	-97.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		6,370.00	366,096.00	5647.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,370.00	366,096.00	5647.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,054,660.87	(266,096.00)	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7,3,107

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,054,660.87	(266,096.00)	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,054,660.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,054,660.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,054,660.87	New
2) Ending Balance, June 30 (E + F1e)			4,054,660.87	3,788,564.87	-6.6%
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	4,054,660.87		
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		3,788,564.87	
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	

7,3,108

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
7710	State School Facilities Projects	4,054,660.87	3,788,564.87
Total, Restricted Balance		4,054,660.87	3,788,564.87

7.3.109

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	973,910.78	755,984.00	-22.4%
5) TOTAL, REVENUES			973,910.78	755,984.00	-22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,244.54	0.00	-100.0%
3) Employee Benefits		3000-3999	187.89	0.00	-100.0%
4) Books and Supplies		4000-4999	47,363.76	542,478.00	1045.3%
5) Services and Other Operating Expenditures		5000-5999	12,486.75	3,700.00	-70.4%
6) Capital Outlay		6000-6999	312,955.05	939,604.00	200.2%
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			375,237.99	1,485,782.00	296.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			598,672.79	(729,798.00)	-221.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	396,770.00	New
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	396,770.00	New

7.3.110

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			598,672.79	(333,028.00)	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,035.17	746,707.96	404.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,035.17	746,707.96	404.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,035.17	746,707.96	404.4%
2) Ending Balance, June 30 (E + F1e)			746,707.96	413,679.96	-44.6%
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	595,324.10		
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	151,383.86		
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		404,442.10	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		9,237.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.111

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	711,859.45		
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	404,441.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,116,301.11		
H. LIABILITIES					
1) Accounts Payable		9500	245,991.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	123,601.38		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			369,593.15		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			746,707.96		

7,3,112

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,348.69	5,000.00	49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	970,562.09	750,984.00	-22.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			973,910.78	755,984.00	-22.4%
TOTAL, REVENUES			973,910.78	755,984.00	-22.4%

7.3.113

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,244.54	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,244.54	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	171.72	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	16.17	0.00	-100.0%
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			187.89	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,357.39	308,598.00	646.2%
Noncapitalized Equipment		4400	6,006.37	233,880.00	3793.9%
TOTAL, BOOKS AND SUPPLIES			47,363.76	542,478.00	1045.3%

7.3.114

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	7,254.50	700.00	-90.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,232.25	3,000.00	-42.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,486.75	3,700.00	-70.4%
CAPITAL OUTLAY					
Land		6100	2,889.80	4,000.00	38.4%
Land Improvements		6170	0.00	2,000.00	New
Buildings and Improvements of Buildings		6200	310,065.25	897,604.00	189.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	36,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			312,955.05	939,604.00	200.2%
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					
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			375,237.99	1,485,782.00	296.0%

7.3.11S

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	396,770.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	396,770.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

7,3,116

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	396,770.00	New

7,3,117

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

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	973,910.78	755,984.00	-22.4%
5) TOTAL, REVENUES			973,910.78	755,984.00	-22.4%
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		375,237.99	1,485,782.00	296.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			375,237.99	1,485,782.00	296.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			598,672.79	(729,798.00)	-221.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	396,770.00	New
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	396,770.00	New

7,3.118

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			598,672.79	(333,028.00)	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,035.17	746,707.96	404.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,035.17	746,707.96	404.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,035.17	746,707.96	404.4%
2) Ending Balance, June 30 (E + F1e)			746,707.96	413,679.96	-44.6%
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	595,324.10		
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	151,383.86		
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		404,442.10	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		9,237.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7,3.119

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	595,324.10	404,442.10
Total, Restricted Balance		595,324.10	404,442.10

7.3.120

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,633,972.18	5,483,680.00	-2.7%
5) TOTAL, REVENUES			5,633,972.18	5,483,680.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	85,785.91	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,362,231.22	7,707,713.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,448,037.08	7,707,713.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,814,064.90)	(2,224,033.00)	-21.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	108,069.00	80,269.00	-25.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			191,931.00	(80,269.00)	-141.8%

7.3.121

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,622,133.90)	(2,304,302.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,438,772.66	17,816,638.76	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,438,772.66	17,816,638.76	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,438,772.66	17,816,638.76	-12.8%
2) Ending Balance, June 30 (E + F1e)			17,816,638.76	15,512,336.76	-12.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	3,995.50		
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	17,812,643.26		
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		15,512,336.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.122

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,771,773.48		
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	3,043,069.78		
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	3,995.50		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			17,818,838.76		
H. LIABILITIES					
1) Accounts Payable		9500	2,200.00		
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			2,200.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,816,638.76		

7,3,123

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	5,281,892.46	5,233,680.00	-0.9%
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	279,427.58	250,000.00	-10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,652.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,633,972.18	5,483,680.00	-2.7%
TOTAL, REVENUES			5,633,972.18	5,483,680.00	-2.7%

7.3.124

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	19.95	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19.95	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.3.125

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	85,785.91	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,785.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,477,231.22	7,112,713.00	-4.9%
Other Debt Service - Principal		7439	885,000.00	595,000.00	-32.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,362,231.22	7,707,713.00	-7.8%
TOTAL, EXPENDITURES			8,448,037.08	7,707,713.00	-8.8%

7.3.126

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	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	108,069.00	80,269.00	-25.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			108,069.00	80,269.00	-25.7%

7.3.127

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			191,931.00	(80,269.00)	-141.8%

7.3.128

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

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	5,633,972.18	5,483,680.00	-2.7%
5) TOTAL, REVENUES			5,633,972.18	5,483,680.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,899.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,434,137.13	7,707,713.00	-8.6%
10) TOTAL, EXPENDITURES			8,448,037.08	7,707,713.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,814,064.90)	(2,224,033.00)	-21.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	108,069.00	80,269.00	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			191,931.00	(80,269.00)	0.0%

7.3.129

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,622,133.90)	(2,304,302.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,438,772.66	17,816,638.76	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,438,772.66	17,816,638.76	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,438,772.66	17,816,638.76	-12.8%
2) Ending Balance, June 30 (E + F1e)			17,816,638.76	15,512,336.76	-12.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	3,995.50		
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	17,812,643.26		
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		15,512,336.76	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.130

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

7.3.131

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,478.79	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,452,066.49	0.00	-100.0%
5) TOTAL, REVENUES			1,471,545.28	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	1,460,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,460,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,545.28	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%

7.3.132

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,545.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,006,798.52	1,018,343.80	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,006,798.52	1,018,343.80	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,006,798.52	1,018,343.80	1.1%
2) Ending Balance, June 30 (E + F1e)			1,018,343.80	1,018,343.80	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	1,018,343.80		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,018,343.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.133

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,017,041.91		
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	1,301.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,018,343.80		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Govemments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,018,343.80		

7,3,134

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	19,478.79	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,478.79	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,418,742.13	0.00	-100.0%
Unsecured Roll		8612	19,927.17	0.00	-100.0%
Prior Years' Taxes		8613	(802.07)	0.00	-100.0%
Supplemental Taxes		8614	6,044.47	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,154.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,452,066.49	0.00	-100.0%
TOTAL, REVENUES			1,471,545.28	0.00	-100.0%

7.3.13S

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	701,932.20	0.00	-100.0%
Other Debt Service - Principal		7439	758,067.80	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,460,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,460,000.00	0.00	-100.0%

7.3.136

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%

7.3.137

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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	19,478.79	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,452,066.49	0.00	-100.0%
5) TOTAL, REVENUES			1,471,545.28	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	1,460,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,460,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,545.28	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%

7,3,138

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,545.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,006,798.52	1,018,343.80	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,006,798.52	1,018,343.80	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,006,798.52	1,018,343.80	1.1%
2) Ending Balance, June 30 (E + F1e)			1,018,343.80	1,018,343.80	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	1,018,343.80		
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		1,018,343.80	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.139

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

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(699.70)	0.00	-100.0%
5) TOTAL, REVENUES			(699.70)	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	80,668.94	80,669.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,668.94	80,669.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,368.64)	(80,669.00)	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	82,069.00	80,269.00	-2.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,069.00	80,269.00	-2.2%

7,3,141

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			700.36	(400.00)	-157.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	700.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	700.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	700.36	New
2) Ending Balance, June 30 (E + F1e)			700.36	300.36	-57.1%
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	700.36		
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		300.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.142

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	700.36		
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	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			700.36		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			700.36		

7,3,143.

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(699.70)	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			(699.70)	0.00	-100.0%
TOTAL, REVENUES			(699.70)	0.00	-100.0%

7,3.144.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,335.26	4,142.00	-4.5%
Other Debt Service - Principal		7439	76,333.68	76,527.00	0.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,668.94	80,669.00	0.0%
TOTAL, EXPENDITURES			80,668.94	80,669.00	0.0%

7.3.145

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	82,069.00	80,269.00	-2.2%
(a) TOTAL, INTERFUND TRANSFERS IN			82,069.00	80,269.00	-2.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			82,069.00	80,269.00	-2.2%

7.3.146

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

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	(699.70)	0.00	-100.0%
5) TOTAL, REVENUES			(699.70)	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	80,668.94	80,669.00	0.0%
10) TOTAL, EXPENDITURES			80,668.94	80,669.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(81,368.64)	(80,669.00)	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	82,069.00	80,269.00	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			82,069.00	80,269.00	0.0%

7.3.147

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			700.36	(400.00)	-157.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	700.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	700.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	700.36	New
2) Ending Balance, June 30 (E + F1e)			700.36	300.36	-57.1%
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	700.36		
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		300.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

7.3.148

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

7.3.149

Unaudited Actuals
Retiree Benefit Fund
Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	420,531.76	140,000.00	-66.7%
5) TOTAL, REVENUES			420,531.76	140,000.00	-66.7%
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	3,116.38	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,116.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			417,415.38	140,000.00	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

7.3.150

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			417,415.38	140,000.00	-66.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,384,236.13	2,801,651.51	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,384,236.13	2,801,651.51	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,384,236.13	2,801,651.51	17.5%
2) Ending Net Assets, June 30 (E + F1e)			2,801,651.51	2,941,651.51	5.0%
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	0.00		
c) Undesignated Amount		9790	2,801,651.51		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,941,651.51	

7,3,151

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,386.97		
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	2,795,264.54		
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			2,801,651.51		
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)			2,801,651.51		

7,3.152

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,189.84	140,000.00	4288.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	417,341.92	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			420,531.76	140,000.00	-66.7%
TOTAL, REVENUES			420,531.76	140,000.00	-66.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,116.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,116.38	0.00	-100.0%
TOTAL, EXPENSES			3,116.38	0.00	-100.0%

7.3.153

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%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

7,3,154

Unaudited Actuals
Retiree Benefit Fund
Expenses by Function

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	420,531.76	140,000.00	-66.7%
5) TOTAL, REVENUES			420,531.76	140,000.00	-66.7%
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		3,116.38	0.00	-100.0%
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			3,116.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			417,415.38	140,000.00	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

7.3.155

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			417,415.38	140,000.00	-66.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,384,236.13	2,801,651.51	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,384,236.13	2,801,651.51	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,384,236.13	2,801,651.51	17.5%
2) Ending Net Assets, June 30 (E + F1e)			2,801,651.51	2,941,651.51	5.0%
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	0.00		
c) Undesignated Amount		9790	2,801,651.51		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,941,651.51	

73.156

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

7,3.157

Western Placer Unified
Placer County

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

31 66951 0000000
Form 73

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	3,082.61	4,000.00	29.8%
5) TOTAL, REVENUES			3,082.61	4,000.00	29.8%
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	2,050.00	4,000.00	95.1%
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			2,050.00	4,000.00	95.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,032.61	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%

7,3,158

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,032.61	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	161,215.82	162,248.43	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,215.82	162,248.43	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			161,215.82	162,248.43	0.6%
2) Ending Net Assets, June 30 (E + F1e)			162,248.43	162,248.43	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	162,248.43		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		162,248.43	

7,3,159

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	162,248.43		
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					
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			162,248.43		

7,3,160

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)			162,248.43		

7,3161

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	3,082.61	4,000.00	29.8%
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			3,082.61	4,000.00	29.8%
TOTAL, REVENUES			3,082.61	4,000.00	29.8%

7,3.162

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%

7.3.163

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	2,050.00	4,000.00	95.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,050.00	4,000.00	95.1%
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			2,050.00	4,000.00	95.1%

7.3.164

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%

7.3.165

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Function

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	3,082.61	4,000.00	29.8%
5) TOTAL, REVENUES			3,082.61	4,000.00	29.8%
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		2,050.00	4,000.00	95.1%
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			2,050.00	4,000.00	95.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,032.61	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%

7.3.166

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,032.61	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	161,215.82	162,248.43	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,215.82	162,248.43	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			161,215.82	162,248.43	0.6%
2) Ending Net Assets, June 30 (E + F1e)			162,248.43	162,248.43	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	162,248.43		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		162,248.43	

7.3.167

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

7.3.168

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

BOND DESCRIPTION		G.O. Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	7,133,762.05	7,133,762.05
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		7,133,762.05	7,133,762.05
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		758,067.80	758,067.80
OUTSTANDING BONDED INDEBTEDNESS	June 30	6,375,694.25	6,375,694.25
1. Restricted Balance, July 1	2010-11	5,071,706.02	5,071,706.02
2. Tax Receipts	2010-11	1,443,911.70	1,443,911.70
3. State and Federal Apportionments	2010-11	19,478.79	19,478.79
4. Other Designated Revenue	2010-11	8,154.79	8,154.79
5. Subtotal (Sum of lines 1 through 4)		6,543,251.30	6,543,251.30
6. Less: Actual Expenditures or Other Uses	2010-11		0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	6,543,251.30	6,543,251.30
8. Estimated Tax Receipts on the Unsecured Roll	2011-12		0.00
9. Estimated State and Federal Apportionments	2011-12		0.00
10. Other Estimated Revenue	2011-12		0.00
11. Subtotal (Sum of lines 7 through 10)		6,543,251.30	6,543,251.30
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12		0.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(6,543,251.30)	(6,543,251.30)
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

7,3.169

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			4,655.07	4,655.07	4,655.07	4,655.07
a. Kindergarten	554.15	553.96				
b. Grades One through Three	1,697.20	1,694.29				
c. Grades Four through Six	1,491.27	1,493.77				
d. Grades Seven and Eight	910.99	909.55				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.46	1.58				
g. Community Day School						
2. Special Education						
a. Special Day Class	94.93	94.28	94.93	94.93	94.93	94.93
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.53	3.06	3.06	2.53	2.53	2.53
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,752.53	4,750.49	4,753.06	4,752.53	4,752.53	4,752.53
HIGH SCHOOL						
4. General Education			1,430.66	1,430.66	1,430.66	1,430.66
a. Grades Nine through Twelve	1,359.08	1,345.78				
b. Continuation Education	69.22	70.00				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.36	2.67				
e. Community Day School						
5. Special Education						
a. Special Day Class	45.07	44.72	45.07	45.07	45.07	45.07
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.31	1.14	1.31	1.31	1.31	1.31
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,477.04	1,464.31	1,477.04	1,477.04	1,477.04	1,477.04
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.77	2.48	2.77	2.77	2.77	2.77
b. High School	0.73	0.70	0.73	0.73	0.73	0.73
8. Special Education						
a. Special Day Class - Elementary	26.77	27.04	26.77	26.77	26.77	26.77
b. Special Day Class - High School	8.91	8.78	8.91	8.91	8.91	8.91
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	39.18	39.00	39.18	39.18	39.18	39.18
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,268.75	6,253.80	6,269.28	6,268.75	6,268.75	6,268.75
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

7.3.170

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)	6,268.75	6,253.80	6,269.28	6,268.75	6,268.75	6,268.75
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*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.

7.3.171

	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	38,684,940.98	(22,392.98)	38,662,548.00			38,662,548.00
Work in Progress	12,899,299.00	(45,358.00)	12,853,941.00	538,418.00	339,527.00	13,052,832.00
Total capital assets not being depreciated	51,584,239.98	(67,750.98)	51,516,489.00	538,418.00	339,527.00	51,715,380.00
Capital assets being depreciated:						
Land Improvements	2,581,969.00	2,092,872.00	4,674,841.00			4,674,841.00
Buildings	146,617,687.00	4,157,116.00	150,774,803.00	1,454,921.00		152,229,724.00
Equipment	4,030,498.00	(1,163,317.00)	2,867,181.00	584,650.00	543,236.00	2,908,595.00
Total capital assets being depreciated	153,230,154.00	5,086,671.00	158,316,825.00	2,039,571.00	543,236.00	159,813,160.00
Accumulated Depreciation for:						
Land Improvements	(1,180,209.00)	(151,469.00)	(1,331,678.00)	98,004.90		(1,233,673.10)
Buildings	(17,136,060.00)	(3,063,680.00)	(20,199,740.00)	3,157,240.84		(17,042,499.16)
Equipment	(2,472,564.00)	(261,150.00)	(2,733,714.00)	363,428.82		(2,370,285.18)
Total accumulated depreciation	(20,788,833.00)	(3,476,299.00)	(24,265,132.00)	3,618,674.56	0.00	(20,646,457.44)
Total capital assets being depreciated, net	132,441,321.00	1,610,372.00	134,051,693.00	5,658,245.56	543,236.00	139,166,702.56
Governmental activity capital assets, net	184,025,560.98	1,542,621.02	185,568,182.00	6,196,663.56	882,763.00	190,882,082.56
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

7,3,172

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

FEDERAL PROGRAM NAME		ED JOBS FUND	Title 1	ARRA	Program Improvement Schools	PL 94-142	ARRA IDEA
FEDERAL CATALOG NUMBER			84.027			84.027	
RESOURCE CODE		3205	3010	3011	3178	3310	3313
REVENUE OBJECT		8290	8290	8290	8181	8181	8181
LOCAL DESCRIPTION (if any)		DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. Prior Year Carryover	0.00		121,744.93	271,740.00	17,217.69	0.00	311,590.83
2. a. Current Year Award		1,187,363.00	544,470.00	0.00	0.00	999,130.00	28,116.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,187,363.00	544,470.00	0.00	0.00	999,130.00	28,116.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	1,187,363.00	666,214.93	271,740.00	17,217.69	999,130.00	339,706.83
REVENUES							
5. Revenue Deferred from Prior Year	0.00			115,524.00	17,217.69	0.00	0.00
6. Cash Received in Current Year		1,068,627.00	528,006.93	83,846.00		752,453.00	283,827.83
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,068,627.00	528,006.93	199,370.00	17,217.69	752,453.00	283,827.83
EXPENDITURES							
9. Donor-Authorized Expenditures			587,694.75	271,740.00	5,784.06	999,130.00	339,706.83
10. Non Donor-Authorized Expenditures						433,423.52	
11. Total Expenditures (lines 9 & 10)	0.00	0.00	587,694.75	271,740.00	5,784.06	1,432,553.52	339,706.83
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	1,068,627.00	(59,687.82)	(72,370.00)	11,433.63	(246,677.00)	(55,879.00)
a. Deferred Revenue		1,068,627.00			11,433.63		
b. Accounts Payable							
c. Accounts Receivable			59,687.82	72,370.00		246,677.00	55,879.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,187,363.00	78,520.18	0.00	11,433.63	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					11,433.63		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	587,694.75	271,740.00	5,784.06	999,130.00	339,706.83

7.5.173

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

FEDERAL PROGRAM NAME	Federal PPPIP	ARRA Preschool	State PPPIP	ARRA Preschool Local	Vocational Education	Drug-Free Schools	Title II - Teacher Quality
FEDERAL CATALOG NUMBER	84.173		84.27		84.048	84.186	84.367
RESOURCE CODE	3315	3319	3320	3324	3550	3710	4035
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	4,551.51	13,328.46	57,427.45
2. a. Current Year Award	35,680.00	11,179.00	108,527.00	23,353.00	20,167.00	0.00	113,881.00
b. Transferability (NCLB)							
c. Other Adjustments		35.00	1.00			(11.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	35,680.00	11,214.00	108,528.00	23,353.00	20,167.00	(11.00)	113,881.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	35,680.00	11,214.00	108,528.00	23,353.00	24,718.51	13,317.46	171,308.45
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	318.76	8,779.46	0.00
6. Cash Received in Current Year	27,916.00	35.00	84,913.00			4,538.00	120,331.45
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,916.00	35.00	84,913.00	0.00	318.76	13,317.46	120,331.45
EXPENDITURES							
9. Donor-Authorized Expenditures	35,680.00	11,214.00	108,528.00	23,353.00	15,802.38	8,542.39	112,421.18
10. Non Donor-Authorized Expenditures	57,083.91	23,343.36	31,577.78				
11. Total Expenditures (lines 9 & 10)	92,763.91	34,557.36	140,105.78	23,353.00	15,802.38	8,542.39	112,421.18
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,764.00)	(11,179.00)	(23,615.00)	(23,353.00)	(15,483.62)	4,775.07	7,910.27
a. Deferred Revenue						4,775.07	7,910.27
b. Accounts Payable							
c. Accounts Receivable	7,764.00	11,179.00	23,615.00	23,353.00	15,483.62		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	8,916.13	4,775.07	58,887.27
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)	35,680.00	11,214.00	108,528.00	23,353.00	15,802.38	8,542.39	112,421.18

7.B.174

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

FEDERAL PROGRAM NAME	Title II - ARRA	Title IV - 21st Century	Title III - Limited English Proficient	Quality Improvement	Transition Partnership Program	TOTAL
FEDERAL CATALOG NUMBER					84.158	
RESOURCE CODE	4047	4124	4203	5035	3410	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	Fund 12	DONE	
AWARD						
1. Prior Year Carryover	659.82	5,229.19	43,952.23	1,211.80	0.00	848,653.91
2. a. Current Year Award		0.00	73,602.00		48,322.00	3,193,790.00
b. Transferability (NCLB)						0.00
c. Other Adjustments			3,600.00			3,625.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	77,202.00	0.00	48,322.00	3,197,415.00
3. Required Matching Funds/Other					23,360.00	23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	659.82	5,229.19	121,154.23	1,211.80	71,682.00	4,069,428.91
REVENUES						
5. Revenue Deferred from Prior Year	0.00	5,229.19		1,211.80	0.00	148,280.90
6. Cash Received in Current Year			90,913.23		29,034.42	3,074,441.86
7. Contributed Matching Funds			0.00		23,360.00	23,360.00
8. Total Available (sum lines 5, 6, & 7)	0.00	5,229.19	90,913.23	1,211.80	52,394.42	3,246,082.76
EXPENDITURES						
9. Donor-Authorized Expenditures	659.82	5,229.19	76,491.92		71,682.00	2,673,659.52
10. Non Donor-Authorized Expenditures					147.97	545,576.54
11. Total Expenditures (lines 9 & 10)	659.82	5,229.19	76,491.92	0.00	71,829.97	3,219,236.06
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)	(659.82)	0.00	14,421.31	1,211.80	(19,287.58)	572,423.24
a. Deferred Revenue			14,421.31	1,211.80		1,108,379.08
b. Accounts Payable						0.00
c. Accounts Receivable	659.82				19,287.58	535,955.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	44,662.31	1,211.80	0.00	1,395,769.39
15. If Carryover is allowed, enter line 14 amount here						11,433.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	659.82	5,229.19	76,491.92	0.00	48,322.00	2,650,299.52

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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STATE PROGRAM NAME		After School Program	Workability	TUPE	Agricultural Incentive	Child Development	Instructional Materials
RESOURCE CODE		6010	6520	6660	7010	6055	6144
REVENUE OBJECT		8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		DONE	DONE	DONE	DONE	Fund 12	Fund 12
AWARD							
1. a. Prior Year Carryover		0.00	0.00	1,676.87	3,866.64	0.00	902.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	1,676.87	3,866.64	0.00	902.00
2. a. Current Year Award		378,000.00	66,072.00		18,935.00	121,868.00	
b. Other Adjustments						153,175.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	378,000.00	66,072.00	0.00	18,935.00	275,043.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	378,000.00	66,072.00	1,676.87	22,801.64	275,043.00	902.00
REVENUES							
5. Revenue Deferred from Prior Year		0.00	0.00	1,676.87	3,866.64	0.00	902.00
6. Cash Received in Current Year		340,200.00	37,168.00		18,935.00	113,374.00	
7. Contributed Matching Funds						150,678.89	
8. Total Available (sum lines 5, 6, & 7)	0.00	340,200.00	37,168.00	1,676.87	22,801.64	264,052.89	902.00
EXPENDITURES							
9. Donor-Authorized Expenditures		368,175.15	66,072.00	1,049.22	16,778.68	264,052.89	
10. Non Donor-Authorized Expenditures			6,184.54				
11. Total Expenditures (lines 9 & 10)	0.00	368,175.15	72,256.54	1,049.22	16,778.68	264,052.89	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(27,975.15)	(28,904.00)	627.65	6,022.96	0.00	902.00
a. Deferred Revenue				627.65	6,022.96		902.00
b. Accounts Payable							
c. Accounts Receivable		27,975.15	28,904.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	9,824.85	0.00	627.65	6,022.96	10,990.11	902.00
15. If Carryover is allowed, enter line 14 amount here		0.00	0.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	368,175.15	66,072.00	1,049.22	16,778.68	113,374.00	0.00

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

STATE PROGRAM NAME	Facility Renovation	TOTAL
RESOURCE CODE	6145	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	Fund 12	
AWARD		
1. a. Prior Year Carryover	57,999.75	64,445.26
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	57,999.75	64,445.26
2. a. Current Year Award		584,875.00
b. Other Adjustments		153,175.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	738,050.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	57,999.75	802,495.26
REVENUES		
5. Revenue Deferred from Prior Year	57,999.75	64,445.26
6. Cash Received in Current Year		509,677.00
7. Contributed Matching Funds		150,678.89
8. Total Available (sum lines 5, 6, & 7)	57,999.75	724,801.15
EXPENDITURES		
9. Donor-Authorized Expenditures	26,000.00	742,127.94
10. Non Donor-Authorized Expenditures		6,184.54
11. Total Expenditures (lines 9 & 10)	26,000.00	748,312.48
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	31,999.75	(17,326.79)
a. Deferred Revenue	31,999.75	39,552.36
b. Accounts Payable		0.00
c. Accounts Receivable		56,879.15
14. Unused Grant Award Calculation (line 4 minus line 9)	31,999.75	60,367.32
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)	26,000.00	591,449.05

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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LOCAL PROGRAM NAME		Ed Tech Voucher	**TOTAL**
RESOURCE CODE		9685	
REVENUE OBJECT		8699	
LOCAL DESCRIPTION (if any)		DONE	
AWARD			
1. a. Prior Year Carryover	0.00	60,045.55	60,045.55
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	60,045.55	60,045.55
2. a. Current Year Award		20,000.62	20,000.62
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,000.62	20,000.62
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	80,046.17	80,046.17
REVENUES			
5. Revenue Deferred from Prior Year		0.00	0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures		38,243.23	38,243.23
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	38,243.23	38,243.23
12. Amounts Included in Line 6 above for Prior Year Adjustments		(68,385.12)	(68,385.12)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(106,628.35)	(106,628.35)
a. Deferred Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable		106,628.35	106,628.35
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	41,802.94	41,802.94
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)	0.00	106,628.35	106,628.35

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

FEDERAL PROGRAM NAME		State Fiscal Stabilization Funds	MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER		84.394A		
RESOURCE CODE		3200	5640	
REVENUE OBJECT		8290	8699	
LOCAL DESCRIPTION (if any)		DONE	DONE	
AWARD				
1. Prior Year Restricted Ending Balance		377,107.39	50,865.11	427,972.50
2. a. Current Year Award		283,682.00	117,437.09	401,119.09
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	283,682.00	117,437.09	401,119.09
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	660,789.39	168,302.20	829,091.59
REVENUES				
5. Cash Received in Current Year		283,682.00	95,723.77	379,405.77
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	21,713.32	21,713.32
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	21,713.32	21,713.32
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	283,682.00	117,437.09	401,119.09
EXPENDITURES				
10. Donor-Authorized Expenditures		660,789.39	76,578.03	737,367.42
11. Non Donor-Authorized Expenditures		1,416.65		1,416.65
12. Total Expenditures (line 10 plus line 11)	0.00	662,206.04	76,578.03	738,784.07
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	91,724.17	91,724.17

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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Form CAT

STATE PROGRAM NAME		ADULT ED	CAHSEE	GATE	K-12 IMFRP	PAR	CBET
RESOURCE CODE		390	55	140	156	271	285
REVENUE OBJECT		Fund 11	8590	8311	8590	8590	Fund 11
LOCAL DESCRIPTION (if any)		DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. a. Prior Year Restricted Ending Balance		(3,062.08)	30,943.37	0.00	88,618.00	114,615.60	(5,290.13)
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	(3,062.08)	30,943.37	0.00	88,618.00	114,615.60	(5,290.13)
2. a. Current Year Award		96,898.00	18,999.00	43,879.00	339,309.00	23,756.00	19,593.00
b. Other Adjustments		(41,133.00)		(12,361.00)			10,087.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	55,765.00	18,999.00	31,518.00	339,309.00	23,756.00	29,680.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	52,702.92	49,942.37	31,518.00	427,927.00	138,371.60	24,389.87
REVENUES							
5. Cash Received in Current Year		55,765.00	18,999.00	31,518.00	339,309.00	23,756.00	29,680.00
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	55,765.00	18,999.00	31,518.00	339,309.00	23,756.00	29,680.00
EXPENDITURES							
10. Donor-Authorized Expenditures		65,433.73	31,433.39	26,404.99	360,321.17	4,768.35	22,245.32
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	65,433.73	31,433.39	26,404.99	360,321.17	4,768.35	22,245.32
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	(12,730.81)	18,508.98	5,113.01	67,605.83	133,603.25	2,144.55

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

STATE PROGRAM NAME	Staff Development Math	Professional Development Block Grant	School & Library Improvement	School Site Block Grant	School Safety	Middle & High Supplemental School Counseling	Pupil Retention Block Grant
RESOURCE CODE	294	393	395	396	405	708	739
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. a. Prior Year Restricted Ending Balance	53,939.00	101,631.34	85,089.29	12,337.47	0.00	123,196.36	159,663.45
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	53,939.00	101,631.34	85,089.29	12,337.47	0.00	123,196.36	159,663.45
2. a. Current Year Award	53,127.00	105,041.00	260,536.00	0.00	64,168.00	138,644.00	151,095.00
b. Other Adjustments		(55,588.02)		(1,538.46)		(261,840.36)	(145,937.42)
c. Adj Curr Yr Award (sum lines 2a & 2b)	53,127.00	49,452.98	260,536.00	(1,538.46)	64,168.00	(123,196.36)	5,157.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	107,066.00	151,084.32	345,625.29	10,799.01	64,168.00	0.00	164,821.03
REVENUES							
5. Cash Received in Current Year	53,127.00	105,041.00	260,536.00	(1,538.46)	64,168.00	(123,196.36)	151,095.00
6. Amounts Included in Line 5 for Prior Year Adjustments							(145,937.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(55,588.02)	0.00	0.00	0.00	0.00	(0.42)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(55,588.02)	0.00	0.00	0.00	0.00	(0.42)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	53,127.00	49,452.98	260,536.00	(1,538.46)	64,168.00	(123,196.36)	151,094.58
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	118,142.76	269,622.03	10,799.01	59,168.00		164,821.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	118,142.76	269,622.03	10,799.01	59,168.00	0.00	164,821.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107,066.00	32,941.56	76,003.26	0.00	5,000.00	0.00	0.00

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

STATE PROGRAM NAME	Arts & Music Block Grant	Lottery Non-Prop 20	Class Size Reduction	ELAP	Lottery	Special Education	EIA
RESOURCE CODE	760	1100	1300	6286	6300	6500	7091
REVENUE OBJECT	8590	8560	8434	8590	8560	8792	8311
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. a. Prior Year Restricted Ending Balance	76,790.00	54,642.46	0.00	29,020.15	61,489.80	0.00	84,689.83
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	76,790.00	54,642.46	0.00	29,020.15	61,489.80	0.00	84,689.83
2. a. Current Year Award	90,455.00	722,016.75	2,087,379.00		109,837.00	3,582,036.66	399,733.00
b. Other Adjustments	(80,500.00)	34,684.29	70,907.00	(29,020.15)	21,559.31		29,020.15
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,955.00	756,701.04	2,158,286.00	(29,020.15)	131,396.31	3,582,036.66	428,753.15
3. Required Matching Funds/Other		(607,463.75)					
4. Total Available Award (sum lines 1c, 2c, & 3)	86,745.00	203,879.75	2,158,286.00	0.00	192,886.11	3,582,036.66	513,442.98
REVENUES							
5. Cash Received in Current Year	9,955.00	448,214.25	1,135,237.00		23,259.47	3,069,093.66	428,753.15
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	308,486.79	1,023,049.00	(29,020.15)	108,136.84	512,943.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	308,486.79	1,023,049.00	(29,020.15)	108,136.84	512,943.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,955.00	756,701.04	2,158,286.00	(29,020.15)	131,396.31	3,582,036.66	428,753.15
EXPENDITURES							
10. Donor-Authorized Expenditures	60,496.29	135,780.65	2,158,286.00		117,516.93	3,582,036.66	402,156.19
11. Non Donor-Authorized Expenditures			6,708,710.12			993,085.11	
12. Total Expenditures (line 10 plus line 11)	60,496.29	135,780.65	8,866,996.12	0.00	117,516.93	4,575,121.77	402,156.19
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,248.71	68,099.10	0.00	0.00	75,369.18	0.00	111,286.79

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

STATE PROGRAM NAME	Transportation	Special Education Transportation	Routine Maintenance & Repair	TOTAL
RESOURCE CODE	7230	7240	8150	
REVENUE OBJECT	8311	8980	8980	
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	
AWARD				
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00	1,068,313.91
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	1,068,313.91
2. a. Current Year Award	336,547.00			8,643,049.41
b. Other Adjustments	(1.00)			(461,661.66)
c. Adj Curr Yr Award (sum lines 2a & 2b)	336,546.00	0.00	0.00	8,181,387.75
3. Required Matching Funds/Other	239,490.64			(367,973.11)
4. Total Available Award (sum lines 1c, 2c, & 3)	576,036.64	0.00	0.00	8,881,728.55
REVENUES				
5. Cash Received in Current Year	336,546.00			6,459,317.71
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00			(145,937.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,868,007.04
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,868,007.04
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	336,546.00	0.00	0.00	8,327,324.75
EXPENDITURES				
10. Donor-Authorized Expenditures	576,036.64			8,165,469.14
11. Non Donor-Authorized Expenditures	38,186.51	1,361,812.07	1,229,673.34	10,331,467.15
12. Total Expenditures (line 10 plus line 11)	614,223.15	1,361,812.07	1,229,673.34	18,496,936.29
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	716,259.41

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

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Form CAT

LOCAL PROGRAM NAME		MAA	Lowe's	Farm	Tutorial	E-Rate	Walk Across America
RESOURCE CODE		102	105	106	107	110	9580
REVENUE OBJECT		8699	8699	8699			
LOCAL DESCRIPTION (if any)		DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. a. Prior Year Restricted Ending Balance		120,240.15	1,662.45	0.00	40,070.21	120,657.55	1,991.04
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	120,240.15	1,662.45	0.00	40,070.21	120,657.55	1,991.04
2. a. Current Year Award		114,331.00		15,437.79		70,280.21	
b. Other Adjustments		(22,832.00)				(120,657.55)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	91,499.00	0.00	15,437.79	0.00	(50,377.34)	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	211,739.15	1,662.45	15,437.79	40,070.21	70,280.21	1,991.04
REVENUES							
5. Cash Received in Current Year		91,499.00		15,437.79		(50,377.34)	
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	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	91,499.00	0.00	15,437.79	0.00	(50,377.34)	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		76,281.76	137.79	15,437.79	7,120.32	10,801.55	191.51
11. Non Donor-Authorized Expenditures				41,991.06			
12. Total Expenditures (line 10 plus line 11)	0.00	76,281.76	137.79	57,428.85	7,120.32	10,801.55	191.51
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	135,457.39	1,524.66	0.00	32,949.89	59,478.66	1,799.53

3184

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

LOCAL PROGRAM NAME	United Auburn Indian-Sheridan	Project FIT America	First 5 Children & Families	CEMEX	United Auburn Indian-CCC	Mills Grant	Gayle Frisbee Scholarship
RESOURCE CODE	9581	9582	9583	9586	9587	9588	9622
REVENUE OBJECT			8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	DONE	DONE	DONE	DONE	DONE	DONE	DONE
AWARD							
1. a. Prior Year Restricted Ending Balance	222.22	3,407.40	20,867.13	5,187.36	160.73	656.64	1,680.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	222.22	3,407.40	20,867.13	5,187.36	160.73	656.64	1,680.00
2. a. Current Year Award			123,529.40	20.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	123,529.40	20.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	222.22	3,407.40	144,396.53	5,207.36	160.73	656.64	1,680.00
REVENUES							
5. Cash Received in Current Year			73,529.40	20.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	50,000.00	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	50,000.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	123,529.40	20.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2.70		114,684.26	1,614.78		66.37	300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2.70	0.00	114,684.26	1,614.78	0.00	66.37	300.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	219.52	3,407.40	29,712.27	3,592.58	160.73	590.27	1,380.00

7,3185

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

LOCAL PROGRAM NAME	Judith McCartney Scholarship	Gary Vincent Scholarship	TOTAL
RESOURCE CODE	9623	9624	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)	DONE		
AWARD			
1. a. Prior Year Restricted Ending Balance	14,633.00	(375.00)	331,060.88
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	14,633.00	(375.00)	331,060.88
2. a. Current Year Award			323,598.40
b. Other Adjustments			(143,489.55)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	180,108.85
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	14,633.00	(375.00)	511,169.73
REVENUES			
5. Cash Received in Current Year			130,108.85
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	50,000.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	50,000.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	180,108.85
EXPENDITURES			
10. Donor-Authorized Expenditures	1,000.00	500.00	228,138.83
11. Non Donor-Authorized Expenditures			41,991.06
12. Total Expenditures (line 10 plus line 11)	1,000.00	500.00	270,129.89
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	13,633.00	(875.00)	283,030.90

7,3,185

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	25,437,730.72	301	11,871.60	303	25,425,859.12	305	90.00		307	25,425,769.12	309
2000 - Classified Salaries	7,416,722.90	311	51,586.89	313	7,365,136.01	315	1,085,012.30		317	6,280,123.71	319
3000 - Employee Benefits (Excluding 3800)	10,479,523.83	321	207,101.87	323	10,272,421.96	325	387,839.40		327	9,884,582.56	329
4000 - Books, Supplies Equip Replace. (6500)	2,409,873.41	331	18,594.89	333	2,391,278.52	335	483,479.81		337	1,907,798.71	339
5000 - Services. . . & 7300 - Indirect Costs	4,092,463.38	341	45,721.13	343	4,046,742.25	345	348,671.56		347	3,698,070.69	349
				TOTAL	49,501,437.86	365			TOTAL	47,196,344.79	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	21,949,718.38	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,498,499.88	380
3. STRS	3101 & 3102	1,779,911.35	382
4. PERS	3201 & 3202	253,891.76	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	437,207.81	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,849,249.13	385
7. Unemployment Insurance	3501 & 3502	179,057.16	390
8. Workers' Compensation Insurance	3601 & 3602	283,484.83	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	96,273.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		30,327,293.52	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		(0.02)	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		30,327,293.54	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		64.26%	
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)	64.26%
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)	47,196,344.79
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

7.3.186

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	13,916,732.25	803,015.75	14,719,748.00	804,277.00	758,068.00	14,765,957.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	130,130,000.00		130,130,000.00		530,000.00	129,600,000.00	230,000.00
Capital Leases Payable	561,968.88	(337,365.88)	224,603.00	22,374.00	115,571.87	131,405.13	116,199.39
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,820,000.00		13,820,000.00	1,919,038.00	355,000.00	15,384,038.00	748,808.00
Net OPEB Obligation	2,513,611.00	122,421.00	2,636,032.00	0.00	0.00	2,636,032.00	0.00
Compensated Absences Payable	164,832.08	(4,648.08)	160,184.00		9,452.00	150,732.00	
Governmental activities long-term liabilities	161,107,144.21	583,422.79	161,690,567.00	2,745,689.00	1,768,091.87	162,668,164.13	1,095,007.39
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

7,318,187

	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)	33,084,410.60		33,084,410.60			32,592,302.49
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,202.02		6,202.02			6,268.75
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)	6,268.75		6,268.75	6,268.75		6,268.75
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,268.75			6,268.75
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)			6,268.75			6,268.75
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)	343,906.58		343,906.58	339,053.00		339,053.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7.74		7.74	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,578,077.00		30,578,077.00	27,799,643.00		27,799,643.00
5. Unsecured Roll Taxes (Object 8042)	807,764.07		807,764.07	852,390.00		852,390.00
6. Prior Years' Taxes (Object 8043)	(12,007.41)		(12,007.41)	0.00		0.00
7. Supplemental Taxes (Object 8044)	214,931.86		214,931.86	242,014.00		242,014.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	490,985.66		490,985.66	623,993.00		623,993.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	372,353.76		372,353.76	114,211.00		114,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(8,596,795.00)		(8,596,795.00)	(9,513,453.00)		(9,513,453.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,199,224.26	0.00	24,199,224.26	20,457,851.00	0.00	20,457,851.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	24,199,224.26	0.00	24,199,224.26	20,457,851.00	0.00	20,457,851.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			496,981.03			474,161.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			496,981.03			474,161.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,515,546.50		9,515,546.50	12,978,000.00		12,978,000.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,568,282.00)		(1,568,282.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	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)	2,158,286.00		2,158,286.00	1,587,000.00		1,587,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	10,105,550.50	0.00	10,105,550.50	14,565,000.00	0.00	14,565,000.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	196,067.00		196,067.00	200,490.00		200,490.00
38. TOTAL STATE AID (Lines C36 plus C37)	10,301,617.50	0.00	10,301,617.50	14,765,490.00	0.00	14,765,490.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,758,663.42		45,758,663.42	45,634,848.00		45,634,848.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	179,952.47		179,952.47	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2010-11 Actual			2011-12 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,084,410.60			32,592,302.49
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0108			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			32,592,302.49			33,410,369.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,199,224.26			20,457,851.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			752,250.00			752,250.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			8,890,059.26			13,426,679.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,890,059.26			13,426,679.28
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])			130,642.10			74,414.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,329,866.36			20,532,265.50
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)			8,759,417.16			13,352,264.78
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,329,866.36			
b. State Subventions (Line D8)			8,759,417.16			
c. Less: Excluded Appropriations (Line C23)			496,981.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			32,592,302.49			

7.3.189

	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)			0.00			
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						
Summary	2010-11 Actual			2011-12 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			32,592,302.49			33,410,369.28
12. Appropriations Subject to the Limit (Line D9d)			32,592,302.49			

* 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.

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

73.190

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) — 1,738,000.77
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. — 0.00
   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.

N/A

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) — 41,482,735.06

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) — 4.19%

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)	2,025,718.20
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,065,759.71
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)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	194,453.71
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)	0.00
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)	3,285,931.62
9.	Carry-Forward Adjustment (Part IV, Line F)	304,042.81
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,589,974.43

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,620,075.88
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,094,795.12
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,026,156.78
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	921,864.88
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	121,132.34
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)	388,462.22
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)	76,468.67
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)	38,243.23
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)	4,446,446.34
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)	0.00
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)	268,001.13
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	247,310.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,706,569.11
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)	48,955,525.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.71%

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) 7.33%

7.3.192

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)**	3,285,931.62
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	332,400.28
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (6.77%) times Part III, Line B18); zero if negative	304,042.81
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.77%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.77%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	304,042.81

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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3		1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	304,042.81

Approved indirect cost rate: 6.77%
Highest rate used in any program: 6.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	550,430.60	37,264.15	6.77%
01	3011	254,511.00	17,229.00	6.77%
01	3178	5,417.31	366.75	6.77%
01	3310	1,341,719.13	90,834.39	6.77%
01	3313	324,762.79	14,944.04	4.60%
01	3315	86,882.00	5,881.91	6.77%
01	3319	10,556.86	710.24	6.73%
01	3320	131,222.05	8,883.73	6.77%
01	3324	21,875.16	1,477.84	6.76%
01	3550	15,049.89	752.49	5.00%
01	3710	8,374.89	167.50	2.00%
01	4035	105,292.85	7,128.33	6.77%
01	4047	618.00	41.82	6.77%
01	4203	76,016.42	475.50	0.63%
01	6010	350,643.00	17,532.15	5.00%
01	6500	4,285,025.54	290,096.23	6.77%
01	6520	67,674.95	4,581.59	6.77%
01	6660	982.69	66.53	6.77%
01	7091	390,442.90	11,713.29	3.00%
01	7230	444,186.71	30,071.44	6.77%
01	7240	911,462.09	61,705.98	6.77%
01	8150	1,077,174.18	72,772.76	6.76%
01	9010	44,683.24	12.15	0.03%
11	3410	67,275.42	4,554.55	6.77%
11	9010	114,545.81	900.00	0.79%
12	6055	247,310.00	16,742.89	6.77%
13	5310	1,706,569.11	75,771.67	4.44%

7.3.194

Western Placer Unified
Placer County

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

31 66951 0000000
Form L

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	54,642.46		61,489.80	116,132.26
2. State Lottery Revenue	8560	756,701.04		131,396.31	888,097.35
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	(607,463.75)	607,463.75		0.00
6. Total Available (Sum Lines A1 through A5)		203,879.75	607,463.75	192,886.11	1,004,229.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	90.00	607,463.75		607,553.75
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	10.47			10.47
4. Books and Supplies	4000-4999	133,988.84		93,040.72	227,029.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,691.34			1,691.34
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			17,585.90	17,585.90
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)		135,780.65	607,463.75	110,626.62	853,871.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	68,099.10	0.00	82,259.49	150,358.59

D. COMMENTS:

Items in the 5xxx account are library software for instructional materials, internet safety curriculum, online learning curriculum and Nutrikids instructional curriculum.

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.

7.3.19S

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2010-11 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	52,091,793.95
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	3,862,899.90
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	109,136.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	563,152.63
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,316.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	207,518.52
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	86,122.01
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)				971,245.50
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)				47,257,648.55
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				47,257,648.55

7.3.196

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)	6,214.80
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)	6,214.80
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	6,214.80
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,604.05

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.)	45,420,232.46	7,395.93
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)	45,420,232.46	7,395.93
B. Required effort (Line A.2 times 90%)	40,878,209.21	6,656.34
C. Current year expenditures (Line I.G and Line II.F)	47,257,648.55	7,604.05
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%

7.3.197

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	662,206.04
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	218.55
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)				218.55
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)				661,987.49

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)	47,257,648.55	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,604.05
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%

7,3,199

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

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

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	249,168.79	1,767.22	0.00	795,925.35	2,967,485.48	0.00	584,151.71
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**						
0001	Pre-Kindergarten						
1110	Regular Education, K–12	268.95	268.95		268.95	413.35		373.00
3100	Alternative Schools						
3200	Continuation Schools	5.33	5.33		5.33	5.50		
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Vocational Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Vocational Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	36.60	36.60		36.60	30.00		179.00
6000	ROC/P						
Other Goals	**Description**						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	**Description**						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	310.88	310.88	0.00	310.88	448.85	0.00	552.00

7.3.201

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	33,884,063.16	4,033,175.49	37,917,238.65	2,769,692.13		40,686,930.78
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	732,213.67	54,310.50	786,524.17	57,452.23		843,976.40
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	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	7,636,690.71	511,012.56	8,147,703.27	595,154.88		8,742,858.15
6000	Regional Occupational Ctr/Prg (ROC/P)	2,359.19	0.00	2,359.19	172.33		2,531.52
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	134,252.40	0.00	134,252.40	9,806.56		144,058.96
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,046.83	1,046.83
----	Other Outgo					1,605,986.52	1,605,986.52
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	162,373.90		162,373.90
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(97,969.11)		(97,969.11)
----	**Total General Fund and Charter Schools Funds Expenditures**	42,389,579.13	4,598,498.55	46,988,077.68	3,496,682.92	1,607,033.35	52,091,793.95

7,323

Western Placer Unified
Placer County

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

31 66951 0000000
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	26,401,465.80	249,989.40	634,194.38	3,223,244.09	793,357.45	0.00	925,334.55			1,656,477.49	0.00	33,884,063.16
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	547,912.79	0.00	0.00	160,380.23	377.23	0.00	0.00			23,543.42	0.00	732,213.67
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	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	5,679,685.66	576,051.01	0.00	0.00	80,847.95	1,300,106.09	0.00			0.00	0.00	7,636,690.71
6000	ROC/P	2,359.19	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,359.19
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		121,132.34	0.00	13,120.06	0.00	134,252.40
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		32,631,423.44	826,040.41	634,194.38	3,383,624.32	874,582.63	1,300,106.09	925,334.55	121,132.34	0.00	1,693,140.97	0.00	42,389,579.13

* Functions 7100-7199 for goals 8100 and 8500

7.3203

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	905,665.73	2,732,784.06	394,725.70	4,033,175.49
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,948.31	36,362.19	0.00	54,310.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	123,247.32	198,339.23	189,426.01	511,012.56
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,046,861.36	2,967,485.48	584,151.71	4,598,498.55

7,324

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)	388,462.22
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)	2,102,186.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,104,002.94
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,594,652.03
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	42,389,579.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,598,498.55
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	46,988,077.68
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	269,028.58
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	247,310.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,706,569.11
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,222,907.69
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	49,210,985.37
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.30%

7,3,205

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,046.83		1,046.83
Other Outgo (Objects 1000-7999)				1,605,986.52	1,605,986.52
Total Other Costs	0.00	0.00	1,046.83	1,605,986.52	1,607,033.35

7,3206

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	6,373.07	6,373.47
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	25.40	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,373.47	6,516.47
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,373.47	6,516.47
b. Revenue Limit ADA	0033	6,269.28	6,269.28
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	39,957,068.00	40,853,575.04
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	39,957,068.00	40,853,575.04
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	32,779,579.88	32,783,359.83
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	245,374.71	511,214.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	89,429.00	91,737.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	155,945.71	419,477.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	32,935,525.59	33,202,836.83

7.3.207

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	32,692,570.09	29,857,080.00
26. Miscellaneous Funds	0588		13.00
27. Community Redevelopment Funds	0589	44,795.00	30,706.00
28. Less: Charter Schools In-lieu Taxes	0595	9,513,453.00	9,513,453.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	23,223,912.09	20,374,346.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	9,711,613.50	12,828,490.83
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	196,067.00	200,490.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---		350,000.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(196,067.00)	149,510.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,515,546.50	12,978,000.83
43. Less: Revenue Limit State Apportionment Receipts	---	8,785,669.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	729,877.50	

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

7.3.208

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(97,969.11)				
Other Sources/Uses Detail					336,451.00	207,518.52		
Fund Reconciliation							64,766.49	67,667.52
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,454.55	0.00				
Other Sources/Uses Detail					139,998.97	0.00		
Fund Reconciliation							147.97	7,044.91
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	16,742.89	0.00				
Other Sources/Uses Detail					33,519.55	0.00		
Fund Reconciliation							7,519.55	4,185.72
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	75,771.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	351.42
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation							60,000.00	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	336,451.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							70,416.94	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	123,601.38
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	108,069.00		
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					82,069.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	97,969.11	(97,969.11)	952,038.52	952,038.52	202,850.95	202,850.95

7.3210

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

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	5.0	12.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	746.0	44.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	336.0	44.0
C. ENTER total number of miles driven to/from school	021/022	216,906.0	92,115.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		374,902.78	803,974.91
B. Books & Supplies (Objects 4200, 4300, and 4400)		94,436.41	107,487.18
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		260.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		111.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(51,764.89)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		25,537.19	0.00
7. Communications (Object 5900)		704.22	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)			
1. 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)		139,965.00	388,644.00
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	584,151.71	1,300,106.09
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	584,151.71	1,300,106.09
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)		139,965.00	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	444,186.71	1,300,106.09
K. Indirect Costs (Approved indirect cost rate of 6.77% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		30,071.44	61,705.98
L. Net Pupil Transportation Expense (Lines J and K)	100/101	474,258.15	1,361,812.07

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		474,258.15	1,361,812.07
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		139,965.00	388,644.00
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)		139,965.00	388,644.00
G. Bus Operating Expense (Line A minus Line F)	110/111	334,293.15	973,168.07
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	1.541	10.565
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	448.114	22,117.456
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	139,965.00	388,644.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	474,258.15	1,361,812.07
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	213,606.89	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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